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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**THIRD INTERIM AND FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD FROM AUGUST 1, 2022 THROUGH MAY 19, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to August 2, 2020
Period for which Compensation and Reimbursement is Sought:	August 1, 2022 through May 19, 2023

	<u>Third Interim Period</u>		<u>Final Fee Application Period</u>
	04/01/2023 through 05/19/2023		08/01/2022 through 05/19/2023
Total Amount of Fees Requested:	\$ 349,166.00	\$	1,694,729.00
Less Voluntary and Agreed Reduction - First Interim Application	\$ -	\$	(27,510.00)
Less Voluntary and Agreed Reduction - Second Interim Application	\$ -	\$	(12,370.37)
Total Amount of Fees and Expense:	<u>\$ 349,166.00</u>	<u>\$</u>	<u>1,654,848.63</u>

This is an: ☐ Monthly ☒ Interim ☒ Final Application

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/17/2022 Dkt. 653	8/1/2022 - 10/31/2022	\$ 749,232.00	\$ -	\$ 599,385.60	\$ -
12/14/2022 Dkt. 724	11/1/2022 - 11/30/2022	\$ 118,285.00	\$ -	\$ 94,628.00	\$ -
2/13/2023 Dkt. 994	12/1/2022 - 12/31/2022	\$ 31,520.00	\$ -	\$ 25,216.00	\$ -
2/20/2023 Dkt. 1026	1/1/2023 - 1/31/2023	\$ 168,590.00	\$ -	\$ 134,872.00	\$ -
3/23/2023 Dkt. 1219	2/1/2023 - 2/28/2023	\$ 170,343.00	\$ -	\$ 136,274.40	\$ -
4/18/2023 Dkt. 1316	3/1/2023 - 3/31/2023	\$ 107,593.00	\$ -	\$ 86,074.40	\$ -
6/1/2023 Dkt. 1426	4/1/2023 - 4/30/2023	\$ 230,562.00	\$ -	\$ -	\$ -
6/6/2023 Dkt. 1440	5/1/2023 - 5/19/2023	\$ 118,604.00	\$ -	\$ -	\$ -

TOTAL **\$ 1,694,729.00** **\$ -** **\$ 1,076,450.40** **\$ -**

**Less: Voluntary and Agreed
Reduction - First Interim
Application** (27,510.00)

**Less: Voluntary and Agreed
Reduction- Second Interim
Application** (12,370.37)

Total Adjusted Fees **\$ 1,654,848.63**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Agreed Fee Reduction	Agreed Expense Reduction	Approved Fees	Approved Expenses
2/13/2023 Dkt. 995	8/1/2022 - 11/30/2022	\$ 867,517.00	\$ -	\$ (27,510.00)	\$ -	\$ 840,007.00	\$ -
4/25/2023 Dkt. 1346	12/1/2023 - 3/31/2023	\$ 478,046.00	\$ -	\$ (12,370.37)	\$ -	\$ 465,675.63	\$ -
TOTAL		\$ 1,345,563.00	\$ -	\$ (39,880.37)	\$ -	\$ 1,305,682.63	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
Third Interim Fee Period - For the Period April 1, 2023 through May 19, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Wilson, Clinton	Consultant	\$630.00	1.5	\$945.00
Professional Subtotal:			1.5	\$945.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	22.4	\$5,600.00
Professional Subtotal:			22.4	\$5,600.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Forrest, Jonathan	Partner/Principal	\$1,160.00	0.7	\$812.00
Gibian, Craig	Partner/Principal	\$1,160.00	11.6	\$13,456.00
Larsen, Peter	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Robertson, Jason	Partner/Principal	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Partner/Principal	\$1,160.00	20.1	\$23,316.00
Ulleweit, Michael	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Cooper, Matt	Managing Director	\$1,160.00	2.0	\$2,320.00
Krozek, Derek	Managing Director	\$1,160.00	5.5	\$6,380.00
Spowage, Kelly	Managing Director	\$1,160.00	1.0	\$1,160.00
Lee, Sarah	Senior Manager	\$1,020.00	4.3	\$4,386.00
Boyd, Anna	Manager	\$870.00	35.5	\$30,885.00
Cooper, Kenny	Manager	\$870.00	6.6	\$5,742.00
Paradis, Matt	Manager	\$870.00	1.5	\$1,305.00
Shiu, Vincent	Manager	\$870.00	1.8	\$1,566.00
Anderson, Morgan	Senior Consultant	\$750.00	0.4	\$300.00
Azus, Scott	Senior Consultant	\$750.00	21.3	\$15,975.00
Hoedeman, Tammie	Senior Consultant	\$750.00	0.5	\$375.00
Heyman, Tom	Consultant	\$630.00	32.9	\$20,727.00
Stern, Nethaniel	Consultant	\$630.00	1.9	\$1,197.00
Wang, Sihao	Consultant	\$630.00	18.3	\$11,529.00
Weiss, Thomas	Consultant	\$630.00	41.3	\$26,019.00
Wilson, Clinton	Consultant	\$630.00	2.6	\$1,638.00
Professional Subtotal:			214.6	\$174,656.00

Professional	Level	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Turenshine, Aaron	Partner/Principal	\$650.00	26.0	\$16,900.00
Krozek, Derek	Managing Director	\$650.00	3.2	\$2,080.00
Gladman, Paul	Senior Manager	\$580.00	0.5	\$290.00
Lee, Sarah	Senior Manager	\$580.00	82.2	\$47,676.00
Cooper, Kenny	Manager	\$490.00	11.9	\$5,831.00
Shiu, Vincent	Manager	\$490.00	7.4	\$3,626.00
Azus, Scott	Senior Consultant	\$410.00	68.7	\$28,167.00
Tan, Angela	Senior Consultant	\$410.00	2.5	\$1,025.00
Cammarata, Diane	Consultant	\$330.00	1.4	\$462.00
Heyman, Tom	Consultant	\$330.00	41.2	\$13,596.00
Stern, Nethaniel	Consultant	\$330.00	57.7	\$19,041.00
Wang, Sihao	Consultant	\$330.00	13.1	\$4,323.00
Weiss, Thomas	Consultant	\$330.00	53.8	\$17,754.00
Wilson, Clinton	Consultant	\$330.00	21.8	\$7,194.00
Professional Subtotal:			391.4	\$167,965.00
Total	Blended Rate:	\$554.32	629.9	\$349,166.00

CUMULATIVE FEES BY CATEGORY SUMMARY

Third Interim Fee Period - For the Period April 1, 2023 through May 19, 2023

Categories	Hours	Fees
Firm Retention	1.5	\$945.00
Preparation of Fee Applications	22.4	\$5,600.00
Tax Advisory Services	214.6	\$174,656.00
Tax Compliance Services	391.4	\$167,965.00
Fees Category Subtotal :	629.9	\$349,166.00

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
Final Application Period - For the Period August 1, 2022 through May 19, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	0.5	\$580.00
Gibian, Craig	Partner/Principal	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Partner/Principal	\$1,160.00	0.5	\$580.00
Krozek, Derek	Managing Director	\$1,160.00	1.1	\$1,276.00
Stern, Nethaniel	Consultant	\$630.00	1.8	\$1,134.00
Wilson, Clinton	Consultant	\$630.00	1.5	\$945.00
Professional Subtotal:			5.9	\$5,095.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	81.9	\$20,475.00
Professional Subtotal:			81.9	\$20,475.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	47.4	\$54,984.00
Edwards, Banks	Partner/Principal	\$1,160.00	0.5	\$580.00
Fernandez, Tom	Partner/Principal	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Partner/Principal	\$1,160.00	53.7	\$62,292.00
Gibian, Craig	Partner/Principal	\$1,160.00	121.7	\$141,172.00
Larsen, Peter	Partner/Principal	\$1,160.00	5.1	\$5,916.00
Massey, Rob	Partner/Principal	\$1,160.00	3.4	\$3,944.00
Robertson, Jason	Partner/Principal	\$1,160.00	0.5	\$580.00
Tasso, Nathan	Partner/Principal	\$1,160.00	8.5	\$9,860.00
Turenshine, Aaron	Partner/Principal	\$1,160.00	209.6	\$243,136.00
Tzavelis, Elias	Partner/Principal	\$1,160.00	5.7	\$6,612.00
Ulleweit, Michael	Partner/Principal	\$1,160.00	3.0	\$3,480.00
Cooper, Matt	Managing Director	\$1,160.00	3.1	\$3,596.00
Krozek, Derek	Managing Director	\$1,160.00	118.1	\$136,996.00
Penico, Victor	Managing Director	\$1,160.00	2.0	\$2,320.00
Spowage, Kelly	Managing Director	\$1,160.00	2.6	\$3,016.00
Sullivan, Brian	Managing Director	\$1,160.00	8.6	\$9,976.00
Abney, Teresa	Senior Manager	\$1,020.00	0.5	\$510.00
Butler, Mike	Senior Manager	\$1,020.00	51.0	\$52,020.00
Cukier, Lindsay	Senior Manager	\$1,020.00	5.1	\$5,202.00
Cutler, Jonathan	Senior Manager	\$1,020.00	2.7	\$2,754.00
Etzl, Matthew	Senior Manager	\$1,020.00	0.5	\$510.00
Gladman, Paul	Senior Manager	\$1,020.00	3.2	\$3,264.00

Lee, Sarah	Senior Manager	\$1,020.00	4.3	\$4,386.00
Padilla, Dana	Senior Manager	\$1,020.00	4.5	\$4,590.00
Schaefer, Eric	Senior Manager	\$1,020.00	17.4	\$17,748.00
Tucker, Erin	Senior Manager	\$1,020.00	18.0	\$18,360.00
Boyd, Anna	Manager	\$870.00	68.4	\$59,508.00
Chatten, Colin	Manager	\$870.00	13.7	\$11,919.00
Cooper, Kenny	Manager	\$870.00	27.2	\$23,664.00
Lim, Han Xin	Manager	\$870.00	60.8	\$52,896.00
O'Brien, Conor	Manager	\$870.00	0.5	\$435.00
Paradis, Matt	Manager	\$870.00	7.8	\$6,786.00
Pickering, Maria	Manager	\$870.00	49.9	\$43,413.00
Shiu, Vincent	Manager	\$870.00	1.8	\$1,566.00
Anderson, Morgan	Senior Consultant	\$750.00	0.4	\$300.00
Azus, Scott	Senior Consultant	\$750.00	87.6	\$65,700.00
Harold, Robert	Senior Consultant	\$750.00	17.1	\$12,825.00
He, Jasui	Senior Consultant	\$750.00	60.6	\$45,450.00
Hoedeman, Tammie	Senior Consultant	\$750.00	0.5	\$375.00
McDermott, Jack	Senior Consultant	\$750.00	34.0	\$25,500.00
Roldan, Carolina	Senior Consultant	\$750.00	10.4	\$7,800.00
Heyman, Tom	Consultant	\$630.00	137.6	\$86,688.00
Liu, Lily	Consultant	\$630.00	12.8	\$8,064.00
Moon, Hyewon	Consultant	\$630.00	9.5	\$5,985.00
Song, Jessie	Consultant	\$630.00	5.5	\$3,465.00
Stern, Nethaniel	Consultant	\$630.00	72.5	\$45,675.00
Torres, Nicole	Consultant	\$630.00	13.8	\$8,694.00
Wang, Sihao	Consultant	\$630.00	18.3	\$11,529.00
Wegesin, Jack	Consultant	\$630.00	25.9	\$16,317.00
Weiss, Thomas	Consultant	\$630.00	171.7	\$108,171.00
Wilson, Clinton	Consultant	\$630.00	79.5	\$50,085.00
Professional Subtotal:			1,689.0	\$1,501,194.00

Professional	Level	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
Turensine, Aaron	Partner/Principal	\$650.00	26.0	\$16,900.00
Krozek, Derek	Managing Director	\$650.00	3.2	\$2,080.00
Gladman, Paul	Senior Manager	\$580.00	0.5	\$290.00
Lee, Sarah	Senior Manager	\$580.00	82.2	\$47,676.00
Cooper, Kenny	Manager	\$490.00	11.9	\$5,831.00
Shiu, Vincent	Manager	\$490.00	7.4	\$3,626.00
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Cammarata, Diane	Consultant	\$330.00	1.4	\$462.00
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Stern, Nethaniel	Consultant	\$330.00	57.7	\$19,041.00
Wang, Sihao	Consultant	\$330.00	13.1	\$4,323.00
Weiss, Thomas	Consultant	\$330.00	53.8	\$17,754.00
Wilson, Clinton	Consultant	\$330.00	21.8	\$7,194.00
Professional Subtotal:			391.4	\$167,965.00
Total	Blended Rate:	\$781.63	2,168.2	\$1,694,729.00

CUMULATIVE FEES BY CATEGORY SUMMARY

Final Application Period - For the Period August 1, 2022 through May 19, 2023

Categories	Hours	Fees
Firm Retention	5.9	\$5,095.00
Preparation of Fee Applications	81.9	\$20,475.00
Tax Advisory Services	1,689.0	\$1,501,194.00
Tax Compliance Services	391.4	\$167,965.00
Fees Category Subtotal :	2,168.2	\$1,694,729.00

Adjustments	
Less: Voluntary and Agreed Reduction - First Interim Application	(\$27,510.00)
Less: Voluntary and Agreed Reduction - Second Interim Application	(\$12,370.37)
Total	\$1,654,848.63

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Christopher Marcus, P.C.
Christine A. Okike, P.C.
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
VOYAGER DIGITAL HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
Debtors.)	(Jointly Administered)

**THIRD INTERIM AND FINAL FEE
APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED
AS TAX SERVICES PROVIDER TO THE DEBTORS FOR
THE PERIOD FROM AUGUST 1, 2022 THROUGH MAY 19, 2023**

Deloitte Tax LLP (“Deloitte Tax” or “Applicant”), as tax services provider to Voyager Digital Holdings, Inc. and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks this third interim fee application and final fee application (the “Final Fee Application”) seeking allowance and payment of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors’ principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

of New York (the “Local Rules”), for the period commencing April 1, 2023 through May 19, 2023 (the “Third Interim Period”) and final approval of its fees for the period commencing August 1, 2022 through and including May 19, 2023 (the “Final Application Period”).

In support of this Final Fee Application (the “Fee Application”), Deloitte Tax respectfully represents as follows:

JURISDICTION

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On July 5, 2022 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 18].

4. On August 4, 2022, the Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 236] (the “Compensation Order”).

RETENTION OF DELOITTE TAX

5. On September 29, 2022, the Debtors filed the *Debtors' Application for Entry of an Order Authorizing the Debtors to Employ and Retain Deloitte Tax LLP as Tax Services Provider Effective as of August 1, 2022* [Docket No. 478] (the "Retention Application").

6. On October 20, 2022, the Court entered an order approving the Retention Application [Docket No. 578] (the "Retention Order").

RELIEF REQUESTED

7. By this Final Fee Application, Deloitte Tax seeks compensation of its reasonable and necessary fees incurred, in the amount of \$349,166.00 in fees for the Third Interim Period, and compensation of 100% of its reasonable and necessary fees incurred on a final basis in the amount of \$1,654,848.63 for the Final Application Period. Deloitte Tax did not incur any expenses during the Final Application Period. Deloitte Tax submits this Final Fee Application in accordance with the Retention Order and Compensation Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

8. This is the third interim and final fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte Tax seeks compensation in the amount of \$1,654,848.63 of which \$349,166.00 was incurred during the Third Interim Period. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Third Interim Period is attached hereto as Exhibit A-1.

Similarly, a detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Final Application Period is attached hereto as Exhibit A-2. Exhibits A-1 and A-2: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

9. Deloitte Tax did not incur any expenses in connection with the services performed for the Debtors during the Final Application Period.

10. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

A. Third Interim Period

11. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtors during the Third Interim Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Third Interim Period are also provided in the attached Exhibit A-1.

Firm Retention:

Hours 1.5, Amount \$945.00

- Deloitte Tax reviewed certain documents related to its retention as tax services provider for the Debtors.

Tax Advisory Services:

Hours 214.6, Amount \$174,656.00

- Deloitte Tax performed services related to analyzing the tax transaction flow

process related to the various services offered by the Debtors, including the lending process, brokerage services, staking operations and trading activities. In addition, Deloitte Tax analyzed data to assist the Debtors with developing a tax position around accounting methodology to track basis in transactions conducted on the Debtors' digital asset platform (including the proprietary VGX token) and the acquired digital asset platform that generated these tokens.

- Deloitte Tax advised on the Debtors' tax information reporting requirements (i.e. Form 1099) that may be required of it related to providing customer rewards, being an intermediary on behalf of customers and other customer related transactions. Deloitte Tax also advised the Debtors with respect to the potential tax implications from the initial transaction with its Canadian parent entity and helped the Debtors formulate tax accounting methodology to be used in tracking tax basis of the various assets included in transactions using the Debtors' digital asset platform.

- Deloitte Tax analyzed Debtors' financial data to evaluate the consequences of mark-to-market tax accounting methodology election on Debtors' previously filed U.S. tax returns for tax years 2018 - 2021, expected U.S. tax returns for tax years 2022 and 2023, and resultant impacts on envisioned restructuring and/or liquidation transaction scenarios. Deloitte Tax also advised Debtor with respect to appropriate IRS procedures to file both amended and delinquent U.S. tax returns for tax years 2019 – 2021.

Tax Compliance Services:

Hours 391.4, Amount \$167,965.00

- Deloitte Tax performed services related to the preparation of Debtors' amended U.S. tax returns for tax years 2019 – 2021, including analysis of Debtors' financial data and preparation of required calculations and supporting documentation required to support the amended U.S. tax returns that are expected to be filed. Deloitte Tax also prepared initial

calculations to calculate the impact of U.S. tax filings for Debtors' non-U.S. entities that are required to file tax forms with the IRS.

- Deloitte Tax prepared and filed U.S. federal and state tax extension forms for Debtors' originally filed 2022 tax returns, including required calculations and supporting documentation for the extension filings. Deloitte Tax also prepared and filed an election statement for Debtors' tax accounting methodology related to digital asset transactions including inventory held by Debtor and its obligations to customers.

Preparation of Fee Applications:

Hours 22.4, Amount \$5,600.00

- During the Third Interim Period, Deloitte Tax prepared its second interim fee application [D.I. 1346], April monthly fee statement [D.I. 1426] and May monthly fee statement [D.I. 1440] in accordance with the Compensation Order.

B. Final Application Period

12. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit A-2.

Firm Retention:

Hours 5.9, Amount \$5,095.00

- Deloitte Tax reviewed certain documents related to its retention as tax services provider for the Debtors.

Tax Advisory Services:

Hours 1,689.0, Amount \$1,501,194.00

- Deloitte Tax performed services related to analyzing the tax transaction flow process related to the various services offered by the Debtors, including the lending process, brokerage services, staking operations and trading activities. In addition, Deloitte Tax analyzed data to assist the Debtors with developing a tax position around accounting methodology to track basis in transactions conducted on the Debtors' digital asset platform (including the proprietary VGX token) and the acquired digital asset platform that generated these tokens.

- Deloitte Tax advised on the Debtors' tax information reporting requirements (i.e. Form 1099) that may be required of it related to providing customer rewards, being an intermediary on behalf of customers and other customer related transactions. Deloitte Tax also advised the Debtors with respect to the potential tax implications from the initial transaction with its Canadian parent entity and helped the Debtors formulate tax accounting methodology to be used in tracking tax basis of the various assets included in transactions using the Debtors' digital asset platform.

- Deloitte Tax analyzed Debtors' financial data to evaluate the consequences of mark-to-market tax accounting methodology election on Debtors' previously filed U.S. tax returns for tax years 2018 - 2021, expected U.S. tax returns for tax years 2022 and 2023, and resultant impacts on envisioned restructuring and/or liquidation transaction scenarios. Deloitte Tax also advised Debtor with respect to appropriate IRS procedures to file both amended and delinquent U.S. tax returns for tax years 2019 – 2021.

Tax Compliance Services:

Hours 391.4, Amount \$167,965.00

- Deloitte Tax performed services related to the preparation of Debtors' amended

U.S. tax returns for tax years 2019 – 2021, including analysis of Debtors’ financial data and preparation of required calculations and supporting documentation required to support the amended U.S. tax returns that are expected to be filed. Deloitte Tax also prepared initial calculations to determine impact of U.S. tax filings for Debtors’ non-U.S. entities that are required to file tax forms with the IRS.

- Deloitte Tax prepared and filed U.S. federal and state tax extension forms for Debtors’ originally filed 2022 tax returns, including required calculations and supporting documentation for the extension filings. Deloitte Tax also prepared and filed an election statement for Debtors’ tax accounting methodology related to digital asset transactions including inventory held by Debtor and its obligations to customers.

Preparation of Fee Applications:

Hours 81.9, Amount \$20,475.00

- During the Final Application Period, Deloitte Tax prepared its October monthly fee statement [D.I. 653], November monthly fee statement [D.I. 724], December monthly fee statement [D.I. 994], first interim fee application [D.I. 995], January monthly fee statement [D.I. 1026], February monthly fee statement [D.I. 1219], March monthly fee statement [D.I. 1316], second interim fee application [D.I. 1346], April monthly fee statement [D.I. 1426] and May monthly fee statement [D.I. 1440] in accordance with the Compensation Order.

ALLOWANCE OF COMPENSATION

13. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$1,654,848.63.

14. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$781.63.

15. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED

16. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

17. The services for which Deloitte Tax seeks compensation in this Final Application Period were necessary and beneficial to the Debtors and were performed economically, effectively, and efficiently. The compensation requested herein is reasonable in light of the nature, extent, and

value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

18. The undersigned representatives of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-1 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

(Remainder of Page Intentionally Left Blank)

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting final allowance of compensation for professional services rendered to the Debtors by Deloitte Tax for the Third Interim Period in the amount of \$349,166.00; (ii) granting it final allowance and approval of compensation for professional services rendered to the Debtors by Deloitte Tax during the Final Application Period in the amount of \$1,654,848.63, which represents 100% of the total compensation; (iii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (iv) granting such other and relief as may be just and proper.

Dated: June 13, 2023
Houston, Texas

Respectfully submitted,

DELOITTE TAX LLP

/s/ Ala'a Boulos

Ala'a Boulos

Partner

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Houston, TX 77002

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN RESPECT OF THE THIRD INTERIM AND FINAL FEE
APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES
RENDERED AS TAX SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
AUGUST 1, 2022 THROUGH MAY 19, 2023**

Ala'a Boulos, depose and say:

1. I am partner of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at 1111 Bagby Street, Suite 4500, Houston, Texas. I make this certification in connection with the final fee application (the "Final Fee Application") of Deloitte Tax, in the above-captioned debtors' (the "Debtors") chapter 11 cases.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

The Debtors in these chapter 11 cases, along with the four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

2. I submit this certification with respect to Deloitte Tax's compliance with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "UST Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Final Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees sought in the Final Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Final Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax clients.

d. Deloitte Tax did not request any expenses in the Final Fee Application.

e. No agreement or understanding exists between Deloitte Tax and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte Tax has not entered into any agreement with the Office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Final Fee Application were provided to the appropriate parties on or about the date set for the filing of Final Fee Application by the Court in its order regarding compensation procedures.

Dated: June 13, 2023

/s/ Ala'a Boulos
Declarant: Ala'a Boulos
Title: Partner

Exhibit A-1

**Third Interim Period - Professional Fees for the Period
April 1, 2023 through May 19, 2023**

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
04/03/2023				
Wilson, Clinton	Email A. Turensline regarding addendum to engagement letter.	\$630.00	0.4	\$252.00
Wilson, Clinton	Prepare addendum to engagement letter to include amended returns.	\$630.00	1.1	\$693.00
Subtotal for Firm Retention:			1.5	\$945.00
<i>Preparation of Fee Applications</i>				
04/05/2023				
Gutierrez, Dalia	Continue to review March fee detail in preparation for the monthly fee statement.	\$250.00	3.1	\$775.00
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee statement.	\$250.00	3.9	\$975.00
04/10/2023				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	2.9	\$725.00
04/14/2023				
Gutierrez, Dalia	Prepare draft second interim fee application.	\$250.00	2.0	\$500.00
Gutierrez, Dalia	Update March fee statement.	\$250.00	1.0	\$250.00
04/18/2023				
Gutierrez, Dalia	Update second interim fee application.	\$250.00	0.7	\$175.00
04/19/2023				
Gutierrez, Dalia	Revise second interim fee application.	\$250.00	0.5	\$125.00
05/03/2023				
Gutierrez, Dalia	Review April 2023 fee detail in preparation for the monthly fee statement.	\$250.00	3.8	\$950.00
05/12/2023				
Gutierrez, Dalia	Review additional April fee detail.	\$250.00	2.1	\$525.00
05/16/2023				
Gutierrez, Dalia	Prepare April 2023 monthly fee statement.	\$250.00	2.4	\$600.00
Subtotal for Preparation of Fee Applications:			22.4	\$5,600.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/03/2023				
Cooper, Kenny	Update 1120-X workpapers for 2021, 2020.	\$870.00	5.6	\$4,872.00
Krozek, Derek	Research historical US federal income tax return filings and related considerations.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Review rebalancing calculation to analyze gain on sale of excess coins held by Voyager.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summary.	\$630.00	11.0	\$6,930.00
Wilson, Clinton	Prepare 2022 extension workpaper.	\$630.00	0.6	\$378.00
04/04/2023				
Azus, Scott	Review updated rebalancing calculation workpaper to analyze write off for the decrease of liability due to rebalancing.	\$750.00	1.6	\$1,200.00
Turenshtine, Aaron	Review rebalancing calculations to analyze gain/loss on sale of cryptocurrency inventory.	\$1,160.00	1.3	\$1,508.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summaries.	\$630.00	2.6	\$1,638.00
Weiss, Thomas	Prepare 2022 state taxable income calculation summaries.	\$630.00	2.8	\$1,764.00
04/05/2023				
Krozek, Derek	Research 2019 US federal income tax return filing.	\$1,160.00	2.1	\$2,436.00
Weiss, Thomas	Prepare state taxable income calculation and summaries from years 2020-2022.	\$630.00	3.0	\$1,890.00
04/06/2023				
Azus, Scott	Meeting with K. Cooper, A. Turenshtine, T. Weiss, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/06/2023				
Cooper, Kenny	Meeting with A. Turenshtine, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$870.00	0.5	\$435.00
Turenshtine, Aaron	Meeting with K. Cooper, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Meeting with K. Cooper, A. Turenshtine, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with K. Cooper, A. Turenshtine, T. Weiss, S. Azus (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00
04/11/2023				
Boyd, Anna	Update mark to market election statement to be included with the extension.	\$870.00	0.3	\$261.00
Boyd, Anna	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$870.00	0.5	\$435.00
Gibian, Craig	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.4	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
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Tax Advisory Services

04/11/2023

Larsen, Peter	Call with S. Cantor, A. Sexton, A. Smith(Kirkland), B. Nistler, S. Casey (Voyager) regarding 1099 processes to improve data required for reporting 1099s, penalties or risk.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00

04/12/2023

Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.6	\$450.00
Azus, Scott	Call with A. Turensine, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$750.00	0.5	\$375.00
Azus, Scott	Update rebalancing calculation workpaper to analyze 2022 tax exposure.	\$750.00	1.4	\$1,050.00
Azus, Scott	Update rebalancing calculation workpaper to analyze 2023 tax exposure.	\$750.00	1.3	\$975.00
Boulos, Ala'a	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Boyd, Anna	Prepare draft statement to elect mark to market accounting method on Voyager's 2022 extension filing.	\$870.00	0.3	\$261.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.6	\$522.00
Cooper, Kenny	Call with S. Azus, A. Turenshine, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$870.00	0.5	\$435.00
Forrest, Jonathan	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income for 2021 and 2022.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Continue to prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
Heyman, Tom	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Lee, Sarah	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, T. Heyman, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,020.00	0.5	\$510.00
Lee, Sarah	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00
Turenshine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with S. Azus, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2020.	\$1,160.00	1.2	\$1,392.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2021.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2022.	\$1,160.00	1.1	\$1,276.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2023.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with S. Azus, A. Turenshine, K. Cooper, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Wilson, Clinton	Call with S. Azus, A. Turensline, K. Cooper, T. Weiss, T. Heyman, S. Lee (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
04/13/2023				
Boyd, Anna	Review workpapers and tax returns for purposes of drafting internal memo regarding calculation of taxable income.	\$870.00	0.4	\$348.00
Gibian, Craig	Meeting with A. Turensline (Deloitte) to discuss mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Analyze calculation of taxable income for tax years 2021 and 2022.	\$1,160.00	0.7	\$812.00
04/17/2023				
Boyd, Anna	Prepare internal memo to file summarizing historical tax returns and calculation of taxable income.	\$870.00	0.6	\$522.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.5	\$580.00
04/18/2023				
Boyd, Anna	Review legislative history and proposed/final regulations under section 475 to analyze whether liabilities can be marked and whether credit quality of taxpayer can be taken into account for fair market value purposes.	\$870.00	3.6	\$3,132.00
Gibian, Craig	Analyze treatment of liabilities under clear reflection of income and mark-to-market methodology.	\$1,160.00	0.8	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/19/2023				
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$750.00	0.5	\$375.00
Azus, Scott	Prepare process memo detailing process of reconciling unrealized gain/loss on clients books.	\$750.00	0.5	\$375.00
Azus, Scott	Update unrealized gain/loss reconciliation worksheet.	\$750.00	0.6	\$450.00
Boyd, Anna	Research mark to market accounting method, specifically appropriate procedural steps for Voyager to file Section 475 election.	\$870.00	4.7	\$4,089.00
Gibian, Craig	Analyze calculation of taxable income under a mark to market methodology.	\$1,160.00	1.0	\$1,160.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Turensine, Aaron	Review updated tax calculations to identify critical outstanding items to be received from Voyager.	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Email W. Chan (Voyager) regarding outstanding requests for tax calculations.	\$1,160.00	0.7	\$812.00
Turensine, Aaron	Email C. Gibian (Deloitte) regarding loan loss.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
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Tax Advisory Services

04/19/2023

Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$630.00	7.0	\$4,410.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00

04/20/2023

Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boyd, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.5	\$435.00
Boyd, Anna	Additional research regarding marking taxpayer liabilities to market based on taxpayer's own credit worthiness.	\$870.00	1.2	\$1,044.00
Gibian, Craig	Analyze treatment of liabilities for purposes of clear reflection of income and mark to market tax accounting.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/20/2023				
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Larsen, Peter	Email B. Nessler (Deloitte) regarding Form 1099 processes and data improvements.	\$1,160.00	0.3	\$348.00
Lee, Sarah	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, A. Boyd, S. Azus, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00
Stern, Nathaniel	Discuss with A. Sexton, S. Cantor (K&E), A. Turensine, C. Gibian, A. Boyd, S. Azus, S. Lee (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$630.00	0.5	\$315.00
Turensine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Prepare scenario calculations for customer payouts to assess tax treatment under clear reflection principles.	\$1,160.00	1.8	\$2,088.00
04/21/2023				
Azus, Scott	Reconcile 2022 unrealized gain/loss accounts.	\$750.00	2.6	\$1,950.00
Azus, Scott	Meeting with T. Heyman, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Azus, Scott	Meeting with T. Heyman, T. Weiss, A. Turensine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$750.00	0.4	\$300.00
Azus, Scott	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turensine, C. Gibian, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turensine, C. Gibian, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$870.00	0.5	\$435.00
Gibian, Craig	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turensine, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Meeting with S. Azus, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.6	\$378.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, A. Turensine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.7	\$441.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Heyman, Tom	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshtine, C. Gibian, S. Azus, A. Boyd, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Hoedeman, Tammie	Prepare Voyager power of attorney to enable call to the IRS for transcript request.	\$750.00	0.4	\$300.00
Larsen, Peter	Discuss with A. Turenshtine (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00
Stern, Nathaniel	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshtine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, A. Turenshtine (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Turenshtine, Aaron	Discuss with P. Larsen (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00
Turenshtine, Aaron	Discuss with W. Chan, E. Psaropoulos (Voyager), C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$1,160.00	0.4	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Weiss, Thomas	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00
Wilson, Clinton	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
04/24/2023				
Anderson, Morgan	Call IRS Practitioner Priority Line to request account transcripts on behalf of Voyager Digital Holding Inc, for taxable years 2018-2020 for Form 1120.	\$750.00	0.4	\$300.00
Azus, Scott	Call with T. Heyman (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$750.00	0.8	\$600.00
Azus, Scott	Meeting with C. Gibian, A. Turenshine, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/24/2023				
Boyd, Anna	Meeting with C. Gibian, A. Turenshine, S. Azus, T. Heyman, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$870.00	0.5	\$435.00
Boyd, Anna	Review workpapers and tax returns relating to historical tax return filings.	\$870.00	0.5	\$435.00
Gibian, Craig	Meeting with A. Turenshine, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Meeting with C. Gibian, A. Turenshine, S. Azus, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Azus (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$630.00	0.8	\$504.00
Hoedeman, Tammie	Review power of attorney provided transcripts send to M. Anderson (Deloitte) for contacting IRS.	\$750.00	0.1	\$75.00
Lee, Sarah	Meeting with C. Gibian, A. Turenshine, S. Azus, T. Heyman, A. Boyd (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,020.00	0.5	\$510.00
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	1.0	\$870.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/24/2023				
Turensline, Aaron	Meeting with C. Gibian, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00
04/25/2023				
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold	\$870.00	0.3	\$261.00
Turensline, Aaron	Email E. Psaropoulos (Voyager) regarding review of 2018, 2019 and 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return.	\$1,160.00	0.4	\$464.00
Turensline, Aaron	Review 2018 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Review 2019 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.6	\$696.00
Turensline, Aaron	Review 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.4	\$464.00
Ulleweit, Michael	Review historical workpapers and tax returns in preparation for internal call with A. Turensline.	\$1,160.00	0.5	\$580.00
04/26/2023				
Boulos, Ala'a	Call with A. Turensline, C. Gibian, M. Cooper, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Boyd, Anna	Drafted memo re: process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	1.3	\$1,131.00
Boyd, Anna	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$870.00	0.7	\$609.00
Cooper, Matt	Review claims and email in preparation for upcoming call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00
Cooper, Matt	Call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Turenshine, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$630.00	0.7	\$441.00
Heyman, Tom	Call with A. Turenshine, K. Spowage, K. Krozek (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Krozek, Derek	Call with A. Turenshine, K. Spowage, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Krozek, Derek	Call with A. Turenshine (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00
Lee, Sarah	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,020.00	0.7	\$714.00
Paradis, Matt	Prepare summary analysis related to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	0.2	\$174.00
Spowage, Kelly	Call with A. Turenshine, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Call with D. Krozek (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Turenshine, Aaron	Call with K. Spowage, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Ulleweit, Michael	Prepare for upcoming call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00
Ulleweit, Michael	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
04/27/2023				
Boyd, Anna	Drafted memo regarding process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	3.2	\$2,784.00
04/28/2023				
Boyd, Anna	Draft memo to file regarding calculation of taxable income.	\$870.00	4.3	\$3,741.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and additional support to reconcile unrealized gain/loss accounts.	\$630.00	0.7	\$441.00
05/01/2023				
Boyd, Anna	Draft internal memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	2.5	\$2,175.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/01/2023				
Heyman, Tom	Prepare estimate of penalties for unfiled foreign entity forms from inception including calculation of subpart F income and global intangible low-taxed income.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Review 2022 partnership tax income workpaper's calculation and supporting documentation.	\$630.00	0.3	\$189.00
Heyman, Tom	Review the 2019 amended taxable income workpaper's Income calculation and supporting documentation.	\$630.00	0.4	\$252.00
Heyman, Tom	Prepare entity log describing each entity tax classifications and required tax filings.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Lee (Deloitte) to discuss Form 5471 (U.S. persons with respect to foreign corporations)	\$630.00	0.5	\$315.00
Heyman, Tom	Review 2020 amended taxable income workpaper's calculation and supporting documentation.	\$630.00	0.5	\$315.00
05/02/2023				
Boyd, Anna	Update memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	1.8	\$1,566.00
Boyd, Anna	Call with C. Gibian (Tax) to discuss draft memo memorializing analysis of expected tax consequences for taxpayer's business from inception through liquidation.	\$870.00	0.8	\$696.00
Gibian, Craig	Call with A. Boyd (Tax) to discuss draft memo memorializing analysis of expected tax consequences for taxpayer's business from inception through liquidation.	\$1,160.00	0.8	\$928.00
Heyman, Tom	Review 2022 partnership tax income workpaper's calculation and supporting documentation.	\$630.00	1.0	\$630.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/02/2023				
Heyman, Tom	Prepare subpart F income calculation workpaper.	\$630.00	1.0	\$630.00
Heyman, Tom	Prepare global intangible low-taxed income calculation workpaper including foreign filing penalty calculation.	\$630.00	1.0	\$630.00
Heyman, Tom	Review 2021-2022 unrealized gain and rebalancing coin calculation workpaper in order to assess Voyager's unrealized and realized gains.	\$630.00	1.6	\$1,008.00
Weiss, Thomas	Prepare the 2022 tax return workpaper.	\$630.00	0.5	\$315.00
Weiss, Thomas	Input data from 2022 tax return workpaper into gosystems to create the tax compliance return.	\$630.00	0.5	\$315.00
05/03/2023				
Azus, Scott	Review tracker to check whether deliverables and tasks are being completed by specified dates.	\$750.00	0.6	\$450.00
Boyd, Anna	Update memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	3.6	\$3,132.00
Heyman, Tom	Prepare estimate of penalties for unfiled foreign entity forms from inception and calculation of subpart F and global intangible low-taxed income.	\$630.00	2.3	\$1,449.00
05/04/2023				
Azus, Scott	Meeting with S. Lee, A. Turensine, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$750.00	0.5	\$375.00
Azus, Scott	Update internal tracker to check whether deliverables and tasks are being accounted for.	\$750.00	1.2	\$900.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/04/2023				
Boyd, Anna	Drafting memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	1.9	\$1,653.00
Heyman, Tom	Meeting with S. Lee, A. Turenshine, S. Azus, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$630.00	0.5	\$315.00
Heyman, Tom	Review 2022 Form 1065 partnership tax workpaper.	\$630.00	0.6	\$378.00
Lee, Sarah	Meeting with A. Turenshine, S. Azus, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$1,020.00	0.5	\$510.00
Shiu, Vincent	Meeting with S. Lee, A. Turenshine, S. Azus, T. Heyman (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$870.00	0.5	\$435.00
Turenshine, Aaron	Meeting with S. Lee, S. Azus, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$1,160.00	0.5	\$580.00
05/05/2023				
Heyman, Tom	Review 2020 amended tax return workpaper.	\$630.00	0.4	\$252.00
Heyman, Tom	Review 2020 tax compliance Form 1120 income tax return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare tax workpaper for 2020 Amended Form 1120 income tax compliance return on M-3, profit & loss tabs.	\$630.00	3.5	\$2,205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/08/2023				
Azus, Scott	Call with A. Turenshine, K. Spowage, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$750.00	0.5	\$375.00
Boyd, Anna	Call with A. Turenshine, K. Spowage, S. Azus, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$870.00	0.5	\$435.00
Boyd, Anna	Review factual outline of tax history in preparation for upcoming meeting.	\$870.00	0.7	\$609.00
Cooper, Matt	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Analyze intercompany loans and related tax implications.	\$630.00	1.3	\$819.00
Heyman, Tom	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/08/2023				
Krozek, Derek	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Lee, Sarah	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,020.00	0.5	\$510.00
Robertson, Jason	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Spowage, Kelly	Call with A. Turenshine, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Wang, Sihao	Address review comments for 2020 Amended 1120 return workpaper.	\$630.00	1.4	\$882.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/09/2023				
Forrest, Jonathan	Call with A. Turensline (Deloitte) to discuss 2019 inversion transaction and impact on tax filing methodology for Voyager Digital Ltd. and Voyager Digital Holdings Inc.	\$1,160.00	0.2	\$232.00
Turensline, Aaron	Call with J. Forrest (Deloitte) to discuss 2019 inversion transaction and impact on tax filing methodology for Voyager Digital Ltd. and Voyager Digital Holdings Inc.	\$1,160.00	0.2	\$232.00
Weiss, Thomas	Address review comments to Voyager 2022 return.	\$630.00	2.1	\$1,323.00
Weiss, Thomas	Address review comments to Voyager 2021 amended return.	\$630.00	2.1	\$1,323.00
05/10/2023				
Azus, Scott	Update Voyager Inventory vs Voyager's payable workpaper received from client to assess 2022 and 2023 tax exposure.	\$750.00	1.3	\$975.00
Weiss, Thomas	Prepare 2022 federal income tax return (2hr) and made updates to the tax compliance workpaper.	\$630.00	4.0	\$2,520.00
05/11/2023				
Heyman, Tom	Meeting with S. Azus, N. Stern, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of 2019-2021 1120 amended tax compliance returns and next steps.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 federal workpaper.	\$630.00	0.7	\$441.00
Weiss, Thomas	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$630.00	0.3	\$189.00
05/12/2023				
Wang, Sihao	Prepare 2019 federal tax workpaper.	\$630.00	1.6	\$1,008.00
Wang, Sihao	Prepare 2019 corporate tax return.	\$630.00	1.4	\$882.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/15/2023				
Azus, Scott	Review tracker to check on status of deliverables.	\$750.00	0.2	\$150.00
Heyman, Tom	Review 2021 corporate return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 1120: corporate income tax return for Voyagers Digital Holdings Inc.	\$630.00	6.4	\$4,032.00
05/16/2023				
Shiu, Vincent	Analyze data for mark to market tax accounting adjustment to assist in preparation of 2021 tax return.	\$870.00	0.7	\$609.00
Wang, Sihao	Prepare the 2019 tax compliance Form 1120 Federal return for Voyagers Digital Holdings Inc.	\$630.00	1.3	\$819.00
05/17/2023				
Azus, Scott	Prepare unrealized gain/loss resolve remaining amounts in the clients files.	\$750.00	1.1	\$825.00
Heyman, Tom	Review 2020 amended tax return compliance workpaper.	\$630.00	0.4	\$252.00
Heyman, Tom	Review 2020 tax return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 Form 1120 tax compliance return for Voyager Digital Holdings Inc.	\$630.00	2.0	\$1,260.00
05/18/2023				
Azus, Scott	Meeting with S. Lee, A. Turensine, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$750.00	0.6	\$450.00
Azus, Scott	Review the sales of token's by Voyager log to prepare a pivot table to assess the process on how to recognize gains on sale.	\$750.00	1.2	\$900.00
Heyman, Tom	Analyze asset sales information and tax impact of asset rebalancing in the Voyager Inventory vs Voyager payable calculation workpaper.	\$630.00	1.4	\$882.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/18/2023				
Heyman, Tom	Meeting with S. Lee, A. Turenshtine, S. Azus, V. Shiu (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$630.00	0.6	\$378.00
Lee, Sarah	Meeting with A. Turenshtine, S. Azus, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$1,020.00	0.6	\$612.00
Shiu, Vincent	Meeting with S. Lee, A. Turenshtine, S. Azus, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$870.00	0.6	\$522.00
Turenshtine, Aaron	Meeting with S. Lee, S. Azus, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$1,160.00	0.6	\$696.00
05/19/2023				
Azus, Scott	Review sale of coins file to assess gain/loss related to token sales for the 2023 tax year.	\$750.00	0.8	\$600.00
Cooper, Matt	Email A. Turenshtine (Deloitte) regarding review of 2018 and 2020 filings for net operating loss impact issue.	\$1,160.00	0.3	\$348.00
Cooper, Matt	Review amended return considerations.	\$1,160.00	0.2	\$232.00
Heyman, Tom	Continue to analyze asset sales information and tax impact of asset rebalancing with the updated Voyager's inventory vs Voyager's payable coin calculation in order to analyze Voyager's unrealized and realized gains.	\$630.00	1.0	\$630.00
Heyman, Tom	Continue to analyze asset sales information and tax impact of asset rebalancing with the updated Voyager's inventory vs Voyager's payable coin calculation in order to analyze Voyager's unrealized and realized gains.	\$630.00	2.4	\$1,512.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/19/2023				
Weiss, Thomas	Address review comments for the 2022 Form 1120 tax compliance workpaper.	\$630.00	1.5	\$945.00
Weiss, Thomas	Address review comments to the 2022 Form 1120 tax compliance return.	\$630.00	1.0	\$630.00
Subtotal for Tax Advisory Services:			214.6	\$174,656.00

Tax Compliance Services

03/31/2023				
Azus, Scott	Prepare state estimated state tax liabilities workpaper.	\$410.00	2.4	\$984.00
Azus, Scott	Research state tax for minimum tax/ gross receipts tax/franchise tax liabilities for corporations in loss positions for Tax year 2022 to determine extension tax payments.	\$410.00	2.6	\$1,066.00
Lee, Sarah	Call with A. Turensine (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$580.00	0.7	\$406.00
Stern, Nathaniel	Prepare State extension payment and voucher forms for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX	\$330.00	2.8	\$924.00
Turensine, Aaron	Email A. Lehmann, C. Love, J. O'Brien (Grant Thornton) regarding GoSystems data locator transfer for 2022 tax compliance.	\$650.00	0.3	\$195.00
Turensine, Aaron	Call with S. Lee (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$650.00	0.5	\$325.00
04/01/2023				
Azus, Scott	Update 2021 tax return workpaper.	\$410.00	0.4	\$164.00
Azus, Scott	Research state tax for minimum tax/ gross receipts tax/franchise tax liabilities for corporations in loss positions.	\$410.00	1.0	\$410.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Azus, Scott	Research state tax for minimum and capital base tax rules to create estimated tax liabilities for tax year 2022.	\$410.00	1.6	\$656.00
Azus, Scott	Review tax software for extension payments for tax year 2022.	\$410.00	2.1	\$861.00
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$410.00	0.6	\$246.00
Cooper, Kenny	Call with S. Lee (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$490.00	0.4	\$196.00
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income and extension payment.	\$330.00	5.3	\$1,749.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Lee, Sarah	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensine (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$580.00	0.6	\$348.00
Lee, Sarah	Call with K. Cooper (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$580.00	0.4	\$232.00
Lee, Sarah	Prepare 2022 fed/state extensions for Voyager's corporate tax return for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.5	\$2,030.00
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file for asset rebalancing transactions.	\$330.00	1.2	\$396.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, A. Turenshtine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Turenshtine, Aaron	Coordinate with E. Psaropoulous (Voyager) regarding tax return filings for JV entities held by company.	\$650.00	0.8	\$520.00
Turenshtine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$650.00	0.6	\$390.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern, A. Turenshtine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern, A. Turenshtine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Wilson, Clinton	Prepare the 2022 extensions in gosystems and prepare the payment vouchers.	\$330.00	1.1	\$363.00
04/04/2023				
Azus, Scott	Meeting with A. Turenshtine, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$410.00	0.8	\$328.00
Azus, Scott	Prepare California tax payment voucher for tax year 2022 as well as qualifying diagnostics to efile.	\$410.00	0.9	\$369.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Azus, Scott	Update 2022 extension in Gosystems/workpaper according to Senior Manager's comments.	\$410.00	1.6	\$656.00
Cammarata, Diane	Complete process to set up Voyager as a new client on the Intela platform.	\$330.00	1.4	\$462.00
Cooper, Kenny	Meeting with A. Turensine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$490.00	0.8	\$392.00
Cooper, Kenny	Review 2021 amended return workbook.	\$490.00	2.2	\$1,078.00
Heyman, Tom	Meeting with A. Turensine, S. Azus, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income extension payment.	\$330.00	0.6	\$198.00
Lee, Sarah	Research 2022 minimum tax payments to determine amount of payment required for each state with the extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	4.0	\$2,320.00
Lee, Sarah	Meeting with A. Turensine, S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$580.00	0.8	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Stern, Nathaniel	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file related to asset rebalancing transactions.	\$330.00	1.8	\$594.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$650.00	0.8	\$520.00
Weiss, Thomas	Meeting with A. Turenshine, S. Azus, T. Heyman, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Wilson, Clinton	Intela setup for Voyager, which included setting up folders and organizing client documents.	\$330.00	0.3	\$99.00
Wilson, Clinton	Work in Gosystem on updates to the 2022 extensions from S. Azus's comments.	\$330.00	1.6	\$528.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Azus, Scott	Prepare estimated tax liability calculations to analyze extension payments for state filing obligations for 2022 tax year as well as updates to the Gosystems locator.	\$410.00	2.4	\$984.00
Azus, Scott	Meeting with A. Turenshine, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$410.00	0.4	\$164.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2020.	\$490.00	2.2	\$1,078.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2021.	\$490.00	1.9	\$931.00
Cooper, Kenny	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$490.00	0.4	\$196.00
Heyman, Tom	Meeting with A. Turenshine, S. Azus, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare 2022 state extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.4	\$1,972.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$650.00	0.4	\$260.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Weiss, Thomas	Meeting with A. Turensine, S. Azus, T. Heyman, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Wilson, Clinton	Meeting with A. Turensine, S. Azus, T. Heyman, T. Weiss, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
04/06/2023				
Azus, Scott	Call with S. Lee (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$410.00	1.2	\$492.00
Azus, Scott	Update 2022 tax extensions for state and federal obligations.	\$410.00	0.4	\$164.00
Cooper, Kenny	Update 2021 amended tax return workbook.	\$490.00	4.0	\$1,960.00
Lee, Sarah	Call with S. Azus (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$580.00	1.2	\$696.00
04/08/2023				
Turensine, Aaron	Review extension calculations for 2022 Voyager Digital tax filings.	\$650.00	2.2	\$1,430.00
04/10/2023				
Azus, Scott	Continue to research state tax for state tax liabilities and minimum tax payments to determine 2022 extension payments for the following states: AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$410.00	1.1	\$451.00
Azus, Scott	Call with D. Roveto, JD Hogan, S. Lee, A. Turensine (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$410.00	0.5	\$205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Azus, Scott	Call with S. Lee (Deloitte) regarding Voyager 2022 tax extension updates.	\$410.00	0.5	\$205.00
Azus, Scott	Prepare franchise tax state workpaper calculation to analyze extension payments.	\$410.00	1.1	\$451.00
Lee, Sarah	Call with D. Roveto, JD Hogan, S. Azus, A. Turenshtine (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding Voyager 2022 tax extension updates.	\$580.00	0.5	\$290.00
Lee, Sarah	Prepare franchise tax workpaper.	\$580.00	2.5	\$1,450.00
Lee, Sarah	Prepare 2022 extension calculation workpaper for each of the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	2.6	\$1,508.00
Turenshtine, Aaron	Call with D. Roveto, JD Hogan, S. Lee, S. Azus (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare franchise tax workpaper.	\$330.00	3.0	\$990.00
04/11/2023				
Azus, Scott	Update payments to 2022 state extensions in Gosystems.	\$410.00	0.7	\$287.00
Azus, Scott	Prepare 2023 tax projection.	\$410.00	1.3	\$533.00
Azus, Scott	Update 1120X (amended US corporation income tax return) report.	\$410.00	1.3	\$533.00
Azus, Scott	Review 2021 state tax liability summary, original vs amended return.	\$410.00	1.5	\$615.00
Heyman, Tom	Prepare amended 1120X (Amended U.S. Corporation income tax return) workpapers for 2021-2022.	\$330.00	0.3	\$99.00
Turenshtine, Aaron	Review federal and state tax exposure calculations in totality and provided review comments to S. Lee (Deloitte) regarding calculations.	\$650.00	2.2	\$1,430.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Weiss, Thomas	Prepare federal and state net operating loss workpaper to summarize total carryovers.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare amended 1120 tax form for tax year 2021.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare the amended 2020 state taxable income calculation.	\$330.00	4.0	\$1,320.00
Wilson, Clinton	Update addendum from A. Turensine's comments.	\$330.00	0.2	\$66.00
04/12/2023				
Azus, Scott	Updates to 2021 and 2020 State tax workpaper to summarize state tax liabilities between original filed returns and amended return	\$410.00	2.6	\$1,066.00
Azus, Scott	Call with W. Chen, S. Lee (Deloitte) to discuss open items related to filing the 2022 extensions.	\$410.00	0.4	\$164.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.5	\$825.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.4	\$792.00
Lee, Sarah	Perform extension payment updates in the extension payment calculation workpaper for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	1.6	\$928.00
Lee, Sarah	Call with W. Chen, S. Azus (Deloitte) to discuss open items related to filing the 2022 extensions.	\$580.00	0.4	\$232.00
Turensine, Aaron	Review of 2022 tax extension calculations; provided comments to S. Lee and S. Azus of Deloitte Tax	\$650.00	1.2	\$780.00
04/13/2023				
Azus, Scott	Prepare reconciliation between Voyager state refunds per tax return vs the refunds Voyager actually received for tax year 2022.	\$410.00	3.2	\$1,312.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/13/2023				
Azus, Scott	Update net operating loss summary (Original vs Amended) workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Update the state tax liability workpaper (Original vs Amended).	\$410.00	0.6	\$246.00
Lee, Sarah	Email S. Azus (Deloitte) regarding updates to extensions and extension workpaper.	\$580.00	0.4	\$232.00
Turensline, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.4	\$910.00
Turensline, Aaron	Review Section 475(e) and 475(f) (mark to market) election statement to be included with the extension.	\$650.00	0.4	\$260.00
Turensline, Aaron	Meeting with C. Gibian (Deloitte) to discuss mark to market election statement to be included with the extension.	\$650.00	0.3	\$195.00
04/14/2023				
Azus, Scott	Address review notes to 2022 extensions.	\$410.00	1.1	\$451.00
Turensline, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.5	\$975.00
04/17/2023				
Azus, Scott	Prepare efile state 2022 extensions.	\$410.00	1.3	\$533.00
Azus, Scott	Update state tax workpaper to assess how much credit prior year overpayment in 2022 after filing the amended return.	\$410.00	0.9	\$369.00
Lee, Sarah	Call with A. Turensline (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with A. Tan (Deloitte) to discuss 2022 federal/state efilng extensions.	\$580.00	0.2	\$116.00
Lee, Sarah	Email S. Azus, A. Tan (Deloitte) regarding efilng 2022 federal/state extensions.	\$580.00	0.1	\$58.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Tan, Angela	Call with S. Lee (Deloitte) to discuss 2022 federal/state efilng extensions.	\$410.00	0.2	\$82.00
Tan, Angela	E-filing 2022 fed/state extensions, diagnostics clean up	\$410.00	0.6	\$246.00
Turensshine, Aaron	Call with S. Lee (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$650.00	0.5	\$325.00
Turensshine, Aaron	Review federal extension confirmations.	\$650.00	0.5	\$325.00
Wilson, Clinton	Prepare net operating loss calculation and state summary of refunds from amendment.	\$330.00	0.4	\$132.00
Wilson, Clinton	Prepare 2020 amended return workpaper.	\$330.00	0.5	\$165.00
04/18/2023				
Azus, Scott	Set up extension for paper file and email W. Chenn (Voyager) of the update.	\$410.00	0.9	\$369.00
Tan, Angela	Research e-file rejection notice for Washington, D.C. extension.	\$410.00	0.3	\$123.00
Turensshine, Aaron	Email S. Azus (Deloitte) regarding filing method for state extensions.	\$650.00	0.4	\$260.00
Wilson, Clinton	Work on state summary workpaper which included updating net operating loss calculation and state refunds by state.	\$330.00	1.9	\$627.00
04/19/2023				
Azus, Scott	Update 2021 amended vs original return workpaper which included the update projected net operating losses, and state tax liability as well as overpayments credited to 2022.	\$410.00	2.9	\$1,189.00
Azus, Scott	Meeting with S. Lee (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$410.00	0.6	\$246.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for the amended return.	\$330.00	1.3	\$429.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/19/2023				
Lee, Sarah	Meet with A. Turenshtine (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Azus (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$580.00	0.6	\$348.00
Lee, Sarah	Review 2020 amended schedules.	\$580.00	1.2	\$696.00
Lee, Sarah	Review 2021 amended schedules.	\$580.00	1.1	\$638.00
Turenshtine, Aaron	Meet with S. Lee (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$650.00	0.6	\$390.00
Wilson, Clinton	Email S. Azus (Deloitte) regarding state net operating loss and taxable Income summary.	\$330.00	0.2	\$66.00
04/20/2023				
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.0	\$410.00
Azus, Scott	Call with A. Turenshtine (Deloitte) to discuss procedure for filing amended tax returns.	\$410.00	0.6	\$246.00
Azus, Scott	Reconcile the 2021 balance sheet to net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	1.7	\$697.00
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.4	\$574.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Lee, Sarah	Review unrealized gain calculation schedule.	\$580.00	2.0	\$1,160.00
Stern, Nathaniel	Prepare 2021 1120-X (amended U.S. Corporation income tax return).	\$330.00	2.1	\$693.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Tan, Angela	Download acceptance report from GoSystems to check extensions were e-filed.	\$410.00	0.5	\$205.00
Turensine, Aaron	Call with S. Azus (Deloitte) to discuss procedure for filing amended tax returns.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare 2023 taxable income calculation worksheet.	\$330.00	8.5	\$2,805.00
Wilson, Clinton	Work on amended return for 2020	\$330.00	0.8	\$264.00
04/21/2023				
Azus, Scott	Reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	2.6	\$1,066.00
Azus, Scott	Continue to reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	0.6	\$246.00
Azus, Scott	Meet with C. Wilson, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$410.00	0.3	\$123.00
Lee, Sarah	Meet with A. Turensine, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$580.00	0.5	\$290.00
Lee, Sarah	Review of Voyager Inventory and Customer Liability calculation for asset rebalancing transactions.	\$580.00	2.0	\$1,160.00
Lee, Sarah	Meet with W. Chan, E. Psaropoulos (Voyager) to discuss customer liability position and Voyagers inventory position calculation.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Prepare 2021 1120-X tax return worksheet.	\$330.00	1.7	\$561.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/21/2023				
Stern, Nathaniel	Meet with A. Turenschine, S. Lee (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.5	\$165.00
Stern, Nathaniel	Meet with S. Azus, C. Wilson (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Turenschine, Aaron	Meet with S. Lee, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	2.0	\$660.00
Wilson, Clinton	Meet with S. Azus, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Wilson, Clinton	Work on amended return for 2020.	\$330.00	1.6	\$528.00
04/24/2023				
Azus, Scott	Call with S. Lee (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Reconcile 2023 taxable income project, mapping.	\$410.00	1.3	\$533.00
Azus, Scott	Prepare open items list to show work status and progress as well as summarizing detailed explanations of each workpaper with respect to taxable income calculations.	\$410.00	0.9	\$369.00
Heyman, Tom	Prepare 2022 asset rebalancing in the Voyager inventory and customer liability workpaper.	\$330.00	2.4	\$792.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Lee, Sarah	Review 2022/2023 rebalancing calculation workpapers updates to amended returns	\$580.00	4.7	\$2,726.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$580.00	0.5	\$290.00
Stern, Nethaniel	Update 2021 federal 1120-x (amended U.S. Corporation income tax return).	\$330.00	1.8	\$594.00
Turenshtine, Aaron	Outline next steps regarding amended tax returns, consideration included for unprocessed 2019 tax return and impact on amended tax filings.	\$650.00	1.4	\$910.00
Turenshtine, Aaron	Draft email to S. Azus (Deloitte) regarding next steps for tax calculations and amended tax returns.	\$650.00	0.8	\$520.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	0.5	\$165.00
04/25/2023				
Heyman, Tom	Prepare asset rebalancing & Voyager Inventory and Customer Liability workpaper calculation workpaper.	\$330.00	0.5	\$165.00
Heyman, Tom	Prepare 2020 amended returns.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare overall tracker and tax return tracker.	\$580.00	1.2	\$696.00
Lee, Sarah	Review the 2020 return/workpaper updates and status of workstreams,.	\$580.00	5.9	\$3,422.00
Lee, Sarah	Prepare addendum to the engagement letter for new set of 2019 returns.	\$580.00	0.7	\$406.00
Turenshtine, Aaron	Draft email to D. Krozek (Deloitte) regarding 2019 Voyager tax returns and options for filing.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare the 2023 tax return workpaper to project taxable income for the year.	\$330.00	1.6	\$528.00
Weiss, Thomas	Prepare a workstream tracker for current status, tax returns and extensions.	\$330.00	1.4	\$462.00
Wilson, Clinton	Update amended 2020 federal return in GoSystems.	\$330.00	5.2	\$1,716.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/26/2023				
Heyman, Tom	Prepare 2021 amended returns.	\$330.00	1.8	\$594.00
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.1	\$363.00
Lee, Sarah	Meeting with A. Turensline (Deloitte) to discuss status of tax return filings.	\$580.00	0.5	\$290.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	2.5	\$1,450.00
Stern, Nathaniel	Amend federal 1120-x (amended U.S. corporation income tax return) for 2021.	\$330.00	5.9	\$1,947.00
Turensline, Aaron	Meeting with S. Lee (Deloitte) to discuss status of tax return filings.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare the 2022 federal tax return.	\$330.00	1.8	\$594.00
Weiss, Thomas	Prepare the 2023 taxable income workpaper.	\$330.00	1.7	\$561.00
Wilson, Clinton	Updates to amended 2020 Federal Return in GoSystems which included the reconciling issue with Schedule L and intercompany eliminations.	\$330.00	5.6	\$1,848.00
04/27/2023				
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.2	\$396.00
Heyman, Tom	Review 2020 amended return and provided comments for staff to update	\$330.00	0.9	\$297.00
Lee, Sarah	Meeting with V. Shiu (Deloitte) to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Wang to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Review updates to 2019 tax return workpaper.	\$580.00	4.9	\$2,842.00
Shiu, Vincent	Call with S. Lee (Deloitte) to discuss history of tax filings and expectations for responsibilities on the project.	\$490.00	0.6	\$294.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Stern, Nethaniel	Prepare federal and state 1120-x (amended U.S. Corporation income tax return) for 2021.	\$330.00	3.0	\$990.00
Weiss, Thomas	Prepare 2021 federal amended return.	\$330.00	1.9	\$627.00
Weiss, Thomas	Prepare 2022 tax return In gosystems and updated workpaper.	\$330.00	2.3	\$759.00
Weiss, Thomas	Prepare an entity log to track tax forms of various entities and years.	\$330.00	1.8	\$594.00
04/28/2023				
Heyman, Tom	Review 2020 amended federal tax return received by staff and provided comments for the staff to update.	\$330.00	4.6	\$1,518.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	0.8	\$464.00
Shiu, Vincent	Review 2020 federal and state tax workpapers & returns and state apportionment %.	\$490.00	0.8	\$392.00
Weiss, Thomas	Prepare 2021 amended return in Gosystems and updated workpaper.	\$330.00	1.8	\$594.00
Weiss, Thomas	Prepare 2022 tax return in Gosystems and updated workpaper.	\$330.00	2.2	\$726.00
05/01/2023				
Heyman, Tom	Review 2022 partnership tax compliance return.	\$330.00	0.3	\$99.00
Heyman, Tom	Review 2022 1065: partnership income tax return to analyze calculations and related disclosures.	\$330.00	0.4	\$132.00
Heyman, Tom	Review 2022 1065: partnership income tax return to analyze calculations and related disclosures.	\$330.00	0.4	\$132.00
Lee, Sarah	Discuss with A. Turensine (Deloitte) next steps for Voyager tax filings and 2019-2022 summary outlining key considerations/entity log.	\$580.00	0.8	\$464.00
Lee, Sarah	Call with T. Heyman (Deloitte) to discuss Form 5471 (U.S. persons with respect to foreign corporations)	\$580.00	0.5	\$290.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/01/2023				
Lee, Sarah	Prepare summary of open issues relating to amended (2019 - 2021) and originally filed (2022 - 2023) tax return preparation work, including outstanding requests from Voyager Digital, matters to be addressed for each tax return.	\$580.00	4.3	\$2,494.00
Turenshtine, Aaron	Discuss with S. Lee (Deloitte) next steps for Voyager tax filings and 2019-2022 summary outlining summary outlining key considerations/entity log.	\$650.00	0.8	\$520.00
Turenshtine, Aaron	Update tax filling history document for Voyager's historical filings.	\$650.00	0.6	\$390.00
Turenshtine, Aaron	Review Voyager legal entity log to analyze tax filing profile for the company.	\$650.00	0.5	\$325.00
Wang, Sihao	Prepare 2022 1065: partnership tax compliance workpaper for VYGR Holdings LLC.	\$330.00	3.6	\$1,188.00
05/02/2023				
Lee, Sarah	Draft email to T. Heyman (Deloitte) regarding foreign income breakout workpaper.	\$580.00	0.5	\$290.00
Lee, Sarah	Review 2019-2022 summary outlining key considerations.	\$580.00	2.0	\$1,160.00
Lee, Sarah	Review 2019-2022 tax compliance returns and workpapers.	\$580.00	2.0	\$1,160.00
Turenshtine, Aaron	Review the controlled foreign corporation analysis.	\$650.00	0.6	\$390.00
Turenshtine, Aaron	Review Canadian parent income analysis as part of inversion considerations for Voyager 2019 tax filing.	\$650.00	0.6	\$390.00
05/03/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshtine, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$410.00	0.5	\$205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/03/2023				
Heyman, Tom	Meeting with S. Lee, A. Turenshtine, S. Azus (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$330.00	0.5	\$165.00
Lee, Sarah	Organize follow up requests to be provided to Voyager Digital with V. Shiu (Deloitte) to assess whether Deloitte has the information required to continue preparation of amended tax returns for 2019 - 2021.	\$580.00	1.3	\$754.00
Lee, Sarah	Meeting with A. Turenshtine, S. Azus, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Prepare 2019 Form 1120 income tax compliance workpaper.	\$330.00	3.0	\$990.00
Turenshtine, Aaron	Meeting with S. Lee, S. Azus, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$650.00	0.5	\$325.00
05/04/2023				
Heyman, Tom	Review 2022 Form 1065 partnership tax compliance return.	\$330.00	0.5	\$165.00
Krozek, Derek	Review historical 2021 US federal income tax filing for considerations related to reporting in subsequent years.	\$650.00	1.6	\$1,040.00
Stern, Nathaniel	Prepare 2019 Form 1120 workpaper.	\$330.00	2.5	\$825.00
Turenshtine, Aaron	Email S. Ehrlich, E. Psaropoulos (Voyager) regarding employee promissory note forgiveness.	\$650.00	0.4	\$260.00
Wang, Sihao	Prepare 2022 Form 1065 tax compliance partnership return for VYGR Holdings LLC in the Gosystems.	\$330.00	6.5	\$2,145.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/04/2023				
Weiss, Thomas	Prepare 2022 Form 1120 tax compliance workpaper.	\$330.00	6.0	\$1,980.00
05/05/2023				
Azus, Scott	Follow up on status of tax compliance workstreams with staff and Updated internal tracker accordingly.	\$410.00	0.5	\$205.00
Lee, Sarah	Meeting to update on progress of amended tax return preparation for years 2019 - 2021 with V. Shiu, T. Heyman, S. Azus, S. Wang (Deloitte).	\$580.00	1.8	\$1,044.00
Lee, Sarah	Meeting to update on progress of 2022 original tax return filing with T. Weiss (Deloitte) including overview of extensions for 2022 tax year.	\$580.00	1.2	\$696.00
Weiss, Thomas	Prepare 2022 tax compliance workpaper.	\$330.00	2.2	\$726.00
Weiss, Thomas	Review 2022 tax compliance gosystems data input from prepared workpaper.	\$330.00	1.8	\$594.00
Weiss, Thomas	Review 2021 tax compliance workpaper.	\$330.00	0.9	\$297.00
Weiss, Thomas	Review 2021 1120 tax compliance return.	\$330.00	1.1	\$363.00
05/08/2023				
Heyman, Tom	Review 2020 amended tax compliance workpaper.	\$330.00	1.6	\$528.00
Heyman, Tom	Review 2021 tax compliance 1120 return.	\$330.00	1.0	\$330.00
Krozek, Derek	Review correspondence provided by Deloitte team members related to US federal income tax return reporting considerations.	\$650.00	1.6	\$1,040.00
Lee, Sarah	Outline tax considerations for Voyager's corporate history, inclusive of tax years 2018 - 2022.	\$580.00	1.5	\$870.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$410.00	0.5	\$205.00
Heyman, Tom	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$330.00	0.5	\$165.00
Lee, Sarah	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$580.00	0.5	\$290.00
Shiu, Vincent	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$490.00	0.5	\$245.00
Stern, Nethaniel	Updates made to the 2021 Corporate Tax return in Gosystems.	\$330.00	0.5	\$165.00
Turenshtine, Aaron	Meeting with S. Lee, A. Turenshtine, S. Azus, V. Shiu (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$650.00	0.5	\$325.00
05/10/2023				
Heyman, Tom	Review 2022 partnership return to check it against workpaper.	\$330.00	0.8	\$264.00
Stern, Nethaniel	Update 2021 Corporate income tax return workpaper.	\$330.00	1.0	\$330.00
Stern, Nethaniel	Update 2019 Corporate income tax return workpaper.	\$330.00	1.6	\$528.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Azus, Scott	Review 2021 Corporate return tax workpaper.	\$410.00	2.6	\$1,066.00
Azus, Scott	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$410.00	0.3	\$123.00
Heyman, Tom	Review 2022 partnership tax compliance workpaper.	\$330.00	0.6	\$198.00
Heyman, Tom	Review 2022 partnership tax compliance return.	\$330.00	0.5	\$165.00
Lee, Sarah	Perform 2022 extension payment research in response to W. Chan's (voyager) note regarding New York/New York City/Texas payments.	\$580.00	1.0	\$580.00
Shiu, Vincent	Review 2020 income tax compliance workpaper.	\$490.00	1.4	\$686.00
Stern, Nathaniel	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
Stern, Nathaniel	Prepare 2021 Form 1120 income tax compliance workpaper.	\$330.00	1.0	\$330.00
Tan, Angela	Research whether the extension payments were acknowledged after the extensions were accepted on GoSystems.	\$410.00	0.4	\$164.00
Turensine, Aaron	Email S. Ehrlich, E. Psaropoulos (Voyager) regarding 2019 inversion transaction tax analysis.	\$650.00	0.5	\$325.00
Turensine, Aaron	Email S. Lee, A. Turensine, V. Shiu, T. Heyman (Deloitte) regarding updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$650.00	0.5	\$325.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Wang, Sihao	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
Wilson, Clinton	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
05/12/2023				
Azus, Scott	Review updated 2019 amended tax return workpaper.	\$410.00	1.2	\$492.00
Azus, Scott	Review 2021 tax compliance workpaper.	\$410.00	1.1	\$451.00
Azus, Scott	Review 2021 Form 1120 tax compliance return.	\$410.00	1.0	\$410.00
Heyman, Tom	Review 2022 partnership return and schedule k-1/3.	\$330.00	0.5	\$165.00
Heyman, Tom	Review 2022 partnership tax compliance workpaper.	\$330.00	1.5	\$495.00
Heyman, Tom	Review tax compliance schedule K-1/K-3 .	\$330.00	0.4	\$132.00
Lee, Sarah	Draft email to T. Heyman, V. Shiu (Deloitte) regarding partnership workpaper/returns set up.	\$580.00	0.9	\$522.00
Shiu, Vincent	Review 2020 tax compliance workpaper.	\$490.00	1.1	\$539.00
Stern, Nathaniel	Address review comments to 2021 workpaper.	\$330.00	3.5	\$1,155.00
05/14/2023				
Stern, Nathaniel	Prepare 2021 corporate tax return.	\$330.00	2.3	\$759.00
Stern, Nathaniel	Prepare 2021 federal tax workpaper.	\$330.00	2.2	\$726.00
05/15/2023				
Azus, Scott	Review updated 2021 compliance tax return workpaper.	\$410.00	0.8	\$328.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/15/2023				
Lee, Sarah	Discuss with W. Chan (Voyager) regarding the 2022 extension.	\$580.00	0.8	\$464.00
Stern, Nathaniel	Prepare draft of 2021 tax return.	\$330.00	3.4	\$1,122.00
Stern, Nathaniel	Draft 2021 tax compliance workpaper for the 1120 federal return .	\$330.00	3.6	\$1,188.00
Tan, Angela	Research whether extension payments can be resubmitted again on gosystems without resubmitting the extension itself.	\$410.00	0.5	\$205.00
05/16/2023				
Azus, Scott	Call with S. Lee, A. Turenshine, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$410.00	0.5	\$205.00
Azus, Scott	Review updated 2020 tax compliance workpaper.	\$410.00	1.4	\$574.00
Azus, Scott	Review updated 2021 tax compliance workpaper.	\$410.00	0.8	\$328.00
Azus, Scott	Review updated 2019 tax compliance workpaper.	\$410.00	0.8	\$328.00
Azus, Scott	Review updated 2019 tax return.	\$410.00	0.8	\$328.00
Heyman, Tom	Review 2022 corporate tax return.	\$330.00	0.6	\$198.00
Heyman, Tom	Review 2020 amended tax compliance workpaper.	\$330.00	1.0	\$330.00
Lee, Sarah	Call with A. Turenshine, S. Azus, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$580.00	0.5	\$290.00
Lee, Sarah	Meeting with V. Shiu (Deloitte) to discuss outstanding information requests from Voyager Digital and status on tax workpapers from 2019 to 2022.	\$580.00	0.8	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/16/2023				
Lee, Sarah	Analyze outstanding tax technical matters such as mark to market accounting election and reconciliation of related unrealized gain/loss calculations for tax years 2019-2022 in order to complete the federal tax return.	\$580.00	3.0	\$1,740.00
Shiu, Vincent	Call with S. Lee, A. Turensine, S. Azus (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$490.00	0.5	\$245.00
Shiu, Vincent	Meeting with S. Lee (Deloitte) to discuss outstanding information requests from Voyager Digital and status on tax workpapers from 2019 to 2022.	\$490.00	0.8	\$392.00
Shiu, Vincent	Review 2020 tax compliance workpaper.	\$490.00	1.7	\$833.00
Stern, Nathaniel	Prepare 2022 tax return compliance workpaper.	\$330.00	1.0	\$330.00
Stern, Nathaniel	Prepare 2021 tax return compliance workpaper.	\$330.00	1.2	\$396.00
Stern, Nathaniel	Prepare 2021 tax compliance workpaper.	\$330.00	1.0	\$330.00
Turensine, Aaron	Email T. Heyman, T. Weiss (Deloitte) regarding next steps to summarize workstreams performed to date.	\$650.00	0.5	\$325.00
Turensine, Aaron	Call with S. Lee, S. Azus, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$650.00	0.5	\$325.00
Wang, Sihao	Update the 2022 Form 1065 partnership tax compliance return for VYGR Holdings LLC.	\$330.00	2.7	\$891.00
05/17/2023				
Azus, Scott	Review 2019 tax compliance workpaper.	\$410.00	1.0	\$410.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/17/2023				
Azus, Scott	Review 2019 tax compliance 1120 return.	\$410.00	0.8	\$328.00
Azus, Scott	Review 2021 tax compliance workpaper.	\$410.00	1.8	\$738.00
Heyman, Tom	Review 2022 corporate return.	\$330.00	1.8	\$594.00
Lee, Sarah	Discuss with T. Heyman, V. Shiu, S. Azus (Deloitte) status of the 2019-22 remaining files and tax compliance workpapers.	\$580.00	1.0	\$580.00
Stern, Nathaniel	Prepare the 2021 income tax workpaper.	\$330.00	2.0	\$660.00
Stern, Nathaniel	Prepare the income tax return.	\$330.00	1.8	\$594.00
05/18/2023				
Stern, Nathaniel	Prepare the 2020 tax compliance Form 1120 return.	\$330.00	1.4	\$462.00
Stern, Nathaniel	Prepare 2020 tax compliance workpaper.	\$330.00	1.4	\$462.00
Weiss, Thomas	Prepare the 2022 1120 tax compliance workpaper.	\$330.00	2.0	\$660.00
Weiss, Thomas	Prepare the 2022 1120 tax compliance return in gosystems.	\$330.00	1.5	\$495.00
05/19/2023				
Gladman, Paul	Analyze tax implications of personnel's loan forgiveness.	\$580.00	0.5	\$290.00
Lee, Sarah	Prepare outline for what final documentation will look like for the overall project.	\$580.00	2.0	\$1,160.00
Stern, Nathaniel	Prepare the 2020 tax compliance workpaper.	\$330.00	0.5	\$165.00
Subtotal for Tax Compliance Services:			391.4	\$167,965.00
Total			629.9	\$349,166.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

April 01, 2023 - May 19, 2023

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$1,160.00	1.3	\$1,508.00
Cooper, Matt	\$1,160.00	2.0	\$2,320.00
Forrest, Jonathan	\$1,160.00	0.7	\$812.00
Gibian, Craig	\$1,160.00	11.6	\$13,456.00
Krozek, Derek	\$1,160.00	5.5	\$6,380.00
Larsen, Peter	\$1,160.00	1.5	\$1,740.00
Robertson, Jason	\$1,160.00	0.5	\$580.00
Spowage, Kelly	\$1,160.00	1.0	\$1,160.00
Turensine, Aaron	\$1,160.00	20.1	\$23,316.00
Ulleweit, Michael	\$1,160.00	1.5	\$1,740.00
Lee, Sarah	\$1,020.00	4.3	\$4,386.00
Boyd, Anna	\$870.00	35.5	\$30,885.00
Cooper, Kenny	\$870.00	6.6	\$5,742.00
Paradis, Matt	\$870.00	1.5	\$1,305.00
Shiu, Vincent	\$870.00	1.8	\$1,566.00
Anderson, Morgan	\$750.00	0.4	\$300.00
Azus, Scott	\$750.00	21.3	\$15,975.00
Hoedeman, Tammie	\$750.00	0.5	\$375.00
Krozek, Derek	\$650.00	3.2	\$2,080.00
Turensine, Aaron	\$650.00	26.0	\$16,900.00
Heyman, Tom	\$630.00	32.9	\$20,727.00
Stern, Nethaniel	\$630.00	1.9	\$1,197.00
Wang, Sihao	\$630.00	18.3	\$11,529.00
Weiss, Thomas	\$630.00	41.3	\$26,019.00
Wilson, Clinton	\$630.00	4.1	\$2,583.00
Gladman, Paul	\$580.00	0.5	\$290.00
Lee, Sarah	\$580.00	82.2	\$47,676.00
Cooper, Kenny	\$490.00	11.9	\$5,831.00
Shiu, Vincent	\$490.00	7.4	\$3,626.00

Voyager Digital Holdings, Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

April 01, 2023 - May 19, 2023

Recapitulation

Name	Rate	Hours	Fees
Azus, Scott	\$410.00	68.7	\$28,167.00
Tan, Angela	\$410.00	2.5	\$1,025.00
Cammarata, Diane	\$330.00	1.4	\$462.00
Heyman, Tom	\$330.00	41.2	\$13,596.00
Stern, Nethaniel	\$330.00	57.7	\$19,041.00
Wang, Sihao	\$330.00	13.1	\$4,323.00
Weiss, Thomas	\$330.00	53.8	\$17,754.00
Wilson, Clinton	\$330.00	21.8	\$7,194.00
Gutierrez, Dalia	\$250.00	22.4	\$5,600.00

Exhibit A-2

**Final Application Period - Professional Fees for the Period
August 1, 2022 through May 19, 2023**

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
01/25/2023				
Stern, Nathaniel	Clear comments from A. Turensline (Deloitte) on the engagement letters.	\$630.00	1.0	\$630.00
01/31/2023				
Boulos, Ala'a	Call with C. Gibian, A. Turensline (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Turensline, A. Boulos (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Call with C. Gibian, A. Boulos (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
03/10/2023				
Stern, Nathaniel	Update engagement letter related to compliance services appendix to include returns for 2022 and 2023.	\$630.00	0.8	\$504.00
03/13/2023				
Krozek, Derek	Review draft engagement letter related to tax compliance services.	\$1,160.00	1.1	\$1,276.00
04/03/2023				
Wilson, Clinton	Email A. Turensline regarding addendum to engagement letter.	\$630.00	0.4	\$252.00
Wilson, Clinton	Prepare addendum to engagement letter to include amended returns.	\$630.00	1.1	\$693.00
Subtotal for Firm Retention:			5.9	\$5,095.00

Preparation of Fee Applications

10/25/2022				
Gutierrez, Dalia	Continue to review August 1-31, 2022 fee detail in preparation for the monthly fee application.	\$250.00	3.3	\$825.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/25/2022				
Gutierrez, Dalia	Review August 1-31, 2022 fee detail in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
10/26/2022				
Gutierrez, Dalia	Continue to review September 1-30, 2022 fee detail in preparation for the monthly fee application.	\$250.00	2.6	\$650.00
Gutierrez, Dalia	Review September 1-30, 2022 fee detail in preparation for the monthly fee application.	\$250.00	3.4	\$850.00
10/27/2022				
Gutierrez, Dalia	Continue to review October 1-15, 2022 fee detail in preparation for the monthly fee application.	\$250.00	2.9	\$725.00
Gutierrez, Dalia	Review October 1-15, 2022 fee detail in preparation for the monthly fee application.	\$250.00	3.5	\$875.00
11/11/2022				
Gutierrez, Dalia	Draft first monthly fee statement.	\$250.00	1.0	\$250.00
Gutierrez, Dalia	Prepare exhibits for first monthly fee statement.	\$250.00	1.6	\$400.00
Gutierrez, Dalia	Update fee detail in preparation for the first monthly fee statement.	\$250.00	2.3	\$575.00
11/16/2022				
Gutierrez, Dalia	Update first monthly fee application for team final approval.	\$250.00	2.1	\$525.00
12/05/2022				
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee statement.	\$250.00	4.2	\$1,050.00
12/06/2022				
Gutierrez, Dalia	Prepare November monthly fee statement.	\$250.00	2.9	\$725.00
12/07/2022				
Gutierrez, Dalia	Update November fee statement.	\$250.00	0.9	\$225.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/12/2022				
Gutierrez, Dalia	Prepare first draft of Voyager first interim fee application.	\$250.00	4.2	\$1,050.00
01/04/2023				
Gutierrez, Dalia	Review December fee detail in preparation for the monthly fee statement.	\$250.00	1.5	\$375.00
01/05/2023				
Gutierrez, Dalia	Update December monthly fee statement.	\$250.00	1.0	\$250.00
01/12/2023				
Gutierrez, Dalia	Revise first interim fee application.	\$250.00	0.5	\$125.00
02/06/2023				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	3.3	\$825.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	2.6	\$650.00
02/08/2023				
Gutierrez, Dalia	Prepare January monthly fee statement.	\$250.00	2.6	\$650.00
03/06/2023				
Gutierrez, Dalia	Review February fee detail in preparation for the monthly fee application.	\$250.00	3.4	\$850.00
Gutierrez, Dalia	Continue to review February fee detail in preparation for the monthly fee application.	\$250.00	3.1	\$775.00
03/10/2023				
Gutierrez, Dalia	Prepare February monthly fee statement.	\$250.00	1.4	\$350.00
03/15/2023				
Gutierrez, Dalia	Revise February monthly fee statement.	\$250.00	1.3	\$325.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/05/2023				
Gutierrez, Dalia	Continue to review March fee detail in preparation for the monthly fee statement.	\$250.00	3.1	\$775.00
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee statement.	\$250.00	3.9	\$975.00
04/10/2023				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	2.9	\$725.00
04/14/2023				
Gutierrez, Dalia	Prepare draft second interim fee application.	\$250.00	2.0	\$500.00
Gutierrez, Dalia	Update March fee statement.	\$250.00	1.0	\$250.00
04/18/2023				
Gutierrez, Dalia	Update second interim fee application.	\$250.00	0.7	\$175.00
04/19/2023				
Gutierrez, Dalia	Revise second interim fee application.	\$250.00	0.5	\$125.00
05/03/2023				
Gutierrez, Dalia	Review April 2023 fee detail in preparation for the monthly fee statement.	\$250.00	3.8	\$950.00
05/12/2023				
Gutierrez, Dalia	Review additional April fee detail.	\$250.00	2.1	\$525.00
05/16/2023				
Gutierrez, Dalia	Prepare April 2023 monthly fee statement.	\$250.00	2.4	\$600.00
Subtotal for Preparation of Fee Applications:			81.9	\$20,475.00

Tax Advisory Services

08/01/2022				
Butler, Mike	Call with C. Chatten, H. Lim, L. Cukier, J. McDermott, E. Tzavelis, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/01/2022				
Butler, Mike	Review annual and quarterly financial statements for background information for ongoing tax analysis with respect to the proposed asset sale.	\$1,020.00	2.4	\$2,448.00
Chatten, Colin	Call with M. Butler, H. Lim, L. Cukier, J. McDermott, E. Tzavelis, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$870.00	0.5	\$435.00
Cukier, Lindsay	Call with M. Butler, C. Chaten, H. Lim, J. McDermott, E. Tzavelis, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$1,020.00	0.5	\$510.00
Krozek, Derek	Call with M. Butler, C. Chaten, H. Lim, L. Cukier, J. McDermott, E. Tzavelis, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Call with M. Butler, C. Chaten, L. Cukier, J. McDermott, E. Tzavelis, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$870.00	0.5	\$435.00
Lim, Han Xin	Email J. McDermott, M. Butler, A. Turensine, R. Massey, T. Heyman (Deloitte) regarding payroll and sales tax reporting.	\$870.00	0.5	\$435.00
Lim, Han Xin	Email A. Turensine, T. Heyman (Deloitte Tax) regarding engagement status and provided by client requests pertaining to payroll and sales tax reporting.	\$870.00	0.5	\$435.00
Lim, Han Xin	Review summary of provided by client pertaining to payroll and sales tax reporting.	\$870.00	0.9	\$783.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/01/2022				
Lim, Han Xin	Review provided by client information request regarding tax treatment of products and transactions involving digital assets.	\$870.00	0.6	\$522.00
McDermott, Jack	Analyze the company's docket filings related to asset purchase agreement.	\$750.00	1.0	\$750.00
McDermott, Jack	Call with M. Butler, C. Chatten, H. Lim, L. Cukier, E. Tzavelis, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$750.00	0.5	\$375.00
Torres, Nicole	Review asset purchase agreement client notes, docket and tax request list sent by J. McDermott (Deloitte).	\$630.00	0.3	\$189.00
Turensine, Aaron	Call with M. Butler, C. Chatten, H. Lim, L. Cukier, J. McDermott, E. Tzavelis, D. Krozek (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Develop information request list for company regarding tax treatment of products and transactions involving digital assets.	\$1,160.00	2.5	\$2,900.00
Tzavelis, Elias	Call with M. Butler, C. Chatten, H. Lim, L. Cukier, J. McDermott, D. Krozek, A. Turensine (Deloitte) to discuss payroll and sales tax considerations with respect to payroll and sales tax reporting.	\$1,160.00	0.5	\$580.00
08/02/2022				
Butler, Mike	Review first day motion in support of bankruptcy filing as it relates to ongoing tax analysis of potential attribute reduction.	\$1,020.00	2.1	\$2,142.00
08/03/2022				
Butler, Mike	Review plan of reorganization filed with the court for ongoing tax analysis.	\$1,020.00	3.2	\$3,264.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/03/2022				
Cooper, Kenny	Call with A. Turenshine, C. Gibian, T. Heyman, H. Lim (Deloitte Tax) regarding preparation for Voyager call including discussion of preliminary information request needs from a structural and operational perspective.	\$870.00	0.5	\$435.00
Gibian, Craig	Call with A. Turenshine, T. Heyman, H. Lim, K. Cooper (Deloitte Tax) regarding preparation for Voyager call including discussion of preliminary information request needs from a structural and operational perspective.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, H. Lim, K. Cooper (Deloitte Tax) regarding preparation for Voyager call including discussion of preliminary information request needs from a structural and operational perspective.	\$630.00	0.5	\$315.00
Lim, Han Xin	Call with A. Turenshine, C. Gibian, T. Heyman, K. Cooper (Deloitte Tax) regarding preparation for Voyager call including discussion of preliminary information request needs from a structural and operational perspective.	\$870.00	0.5	\$435.00
Torres, Nicole	Prepare structure deck of the company's structure based on docket sent over by J. McDermott (Deloitte).	\$630.00	0.5	\$315.00
Turenshine, Aaron	Call with C. Gibian, T. Heyman, H. Lim, K. Cooper (Deloitte Tax) regarding preparation for Voyager call including discussion of preliminary information request needs from a structural and operational perspective.	\$1,160.00	0.5	\$580.00
08/04/2022				
Boulos, Ala'a	Call with A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/04/2022				
Butler, Mike	Draft implications document to track ongoing tax analysis of potential attribute reduction.	\$1,020.00	1.9	\$1,938.00
Butler, Mike	Research tax guidance for cryptocurrency industry for ongoing tax analysis of potential attribute reduction.	\$1,020.00	2.1	\$2,142.00
Butler, Mike	Research token exchange for potential implications with respect to ongoing tax analysis.	\$1,020.00	1.8	\$1,836.00
Butler, Mike	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Chatten, Colin	Review legal structure chart and tax classification of debtor entities.	\$870.00	0.6	\$522.00
Chatten, Colin	Review historical financial statements for tax-related information.	\$870.00	1.3	\$1,131.00
Chatten, Colin	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$870.00	0.5	\$435.00
Cooper, Kenny	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$870.00	0.5	\$435.00
Gibian, Craig	Call with A. Boulos, A. Turenshine and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/04/2022				
Krozek, Derek	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$870.00	0.5	\$435.00
McDermott, Jack	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$750.00	0.5	\$375.00
McDermott, Jack	Prepare company tax organization chart illustrating tax attributes by entity.	\$750.00	4.0	\$3,000.00
Pickering, Maria	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$870.00	0.5	\$435.00
Torres, Nicole	Review historical financial statements.	\$630.00	0.5	\$315.00
Torres, Nicole	Analyze the company organization chart including debt and equity commentary.	\$630.00	0.3	\$189.00
Torres, Nicole	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$630.00	0.5	\$315.00
Torres, Nicole	Email J. McDermott (Deloitte) regarding Voyager's tax history.	\$630.00	0.5	\$315.00
Tucker, Erin	Call with A. Boulos, A. Turenshine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/04/2022				
Tucker, Erin	Prepare for upcoming call with A. Boulos, A. Turenshtine, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with A. Boulos, C. Gibian and 10 others (Deloitte) regarding preparation for Voyager to discuss tax computations for modeling the impact of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Review bankruptcy motion documents to identify tax considerations and highlight areas of discussion for upcoming meeting with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis).	\$1,160.00	2.5	\$2,900.00
08/05/2022				
Boulos, Ala'a	Call with A. Turenshtine, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00
Boulos, Ala'a	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Turenshtine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,160.00	1.0	\$1,160.00
Butler, Mike	Call with A. Boulos, A. Turenshtine, R. Massey, C. Gibian, C. Chatten, J. Forrest, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,020.00	0.8	\$816.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/05/2022				
Butler, Mike	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turensine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,020.00	1.0	\$1,020.00
Chatten, Colin	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turensine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$870.00	1.0	\$870.00
Chatten, Colin	Call with A. Boulos, A. Turensine, R. Massey, C. Gibian, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$870.00	0.8	\$696.00
Cooper, Kenny	Call with A. Boulos, A. Turensine, R. Massey, C. Gibian, C. Chaten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$870.00	0.8	\$696.00
Cooper, Kenny	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turensine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$870.00	1.0	\$870.00
Forrest, Jonathan	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turensine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/05/2022				
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, R. Massey, C. Gibian, C. Chatten, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Boulos, A. Turenshine, R. Massey, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,160.00	1.0	\$1,160.00
Heyman, Tom	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$630.00	1.0	\$630.00
Heyman, Tom	Call with A. Boulos, A. Turenshine, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$630.00	0.8	\$504.00
Krozek, Derek	Call with A. Boulos, A. Turenshine, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/05/2022				
Krozek, Derek	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,160.00	1.0	\$1,160.00
Lim, Han Xin	Call with A. Boulos, A. Turenshine, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information request	\$870.00	0.8	\$696.00
Lim, Han Xin	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$870.00	1.0	\$870.00
Massey, Rob	Call with A. Boulos, A. Turenshine, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00
McDermott, Jack	Call with A. Boulos, A. Turenshine, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$750.00	0.8	\$600.00
McDermott, Jack	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$750.00	1.0	\$750.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/05/2022				
Tucker, Erin	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshtine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,020.00	1.0	\$1,020.00
Tucker, Erin	Prepare for upcoming call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos, A. Turenshtine and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,020.00	1.0	\$1,020.00
Turenshtine, Aaron	Call with A. Boulos, R. Massey, C. Gibian, C. Chatten, J. Forrest, M. Butler, D. Krozek, T. Heyman, H. Lim, K. Cooper, J. McDermott (Deloitte) regarding tax treatment of various historical transactions/operations and outstanding information requests.	\$1,160.00	0.8	\$928.00
Turenshtine, Aaron	Call with A. Prithipaul (Voyager), C. Love, A. Lehmann (Grant Thornton), A. Sexton (Kirkland & Ellis), A. Boulos and 10 others (Deloitte) to discuss tax treatment of Company's operation.	\$1,160.00	1.0	\$1,160.00
Turenshtine, Aaron	Call with T. Weiss (Deloitte) to discuss Voyager bankruptcy background and outline tax workstreams.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Document review of audited financial statements provided by Voyager.	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Call with A. Turenshtine (Deloitte) to discuss Voyager bankruptcy background and outline tax workstreams.	\$630.00	0.5	\$315.00
08/08/2022				
Boulos, Ala'a	Call with A. Turenshtine, C. Gibian, D. Krozek, R. Massey (partial), J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/08/2022				
Butler, Mike	Research internal revenue code section 1258 and related regulations as it relates to tax analysis.	\$1,020.00	2.9	\$2,958.00
Butler, Mike	Review company's audited financial statements for implications with respect to ongoing tax analysis of potential attribute reduction.	\$1,020.00	2.2	\$2,244.00
Fernandez, Tom	Research change in year end filing requirements.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, C. Gibian, D. Krozek, R. Massey (partial), M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	1.0	\$1,160.00
Forrest, Jonathan	Consider possible application of the creditor inversion rules to potential bankruptcy transaction.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Review tax treatment of historic transactions.	\$1,160.00	0.8	\$928.00
Forrest, Jonathan	Review court order on auction procedures and timelines.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Call with A. Boulos, A. Turenshine, D. Krozek, R. Massey (partial), J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Analyze treatment of brokerage business and crypto lending transactions.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Call with A. Boulos, A. Turenshine, C. Gibian, R. Massey (partial), J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	1.0	\$1,160.00
Lim, Han Xin	Draft potential tax implication for the various revenue streams.	\$870.00	1.5	\$1,305.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/08/2022				
Lim, Han Xin	Call with A. Turenshine, T. Weiss (Deloitte Tax) to discuss Voyager business operations documentation.	\$870.00	0.5	\$435.00
Massey, Rob	Call (partial) with A. Boulos, A. Turenshine, C. Gibian, D. Krozek, J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	0.5	\$580.00
Pickering, Maria	Call with A. Boulos, A. Turenshine, C. Gibian, D. Krozek, R. Massey (partial), J. Forrest (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$870.00	1.0	\$870.00
Turenshine, Aaron	Prepare for upcoming call with A. Boulos, C. Gibian, D. Krozek, R. Massey (partial), J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	0.2	\$232.00
Turenshine, Aaron	Call with A. Boulos, C. Gibian, D. Krozek, R. Massey (partial), J. Forrest, M. Pickering (Deloitte Tax) A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests.	\$1,160.00	1.0	\$1,160.00
Turenshine, Aaron	Call with T. Weiss, H. Lim (Deloitte Tax) to discuss Voyager business operations documentation.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshine, H. Lim (Deloitte Tax) to discuss Voyager business operations documentation.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare Voyager Brokerage Services staking operations and risks documentation.	\$630.00	3.5	\$2,205.00
08/09/2022				
Boulos, Ala'a	Review revenue recognition memos and workpapers.	\$1,160.00	2.5	\$2,900.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/09/2022				
Butler, Mike	Call with C. Chatten, M. Pickering, E. Tucker, E. Tzavelis, J. McDermott (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$1,020.00	0.6	\$612.00
Butler, Mike	Review revenue recognition memorandums related to tax analysis.	\$1,020.00	2.3	\$2,346.00
Butler, Mike	Research inversion rules under internal revenue code section 7874 and related regulations for bankruptcy tax analysis.	\$1,020.00	3.2	\$3,264.00
Chatten, Colin	Call with M. Butler, M. Pickering, E. Tucker, E. Tzavelis, J. McDermott (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$870.00	0.6	\$522.00
Gibian, Craig	Review calculation of taxable income.	\$1,160.00	1.2	\$1,392.00
Heyman, Tom	Review lending operations process.	\$630.00	3.3	\$2,079.00
Krozek, Derek	Review first day motion filed by the Voyager for background on case.	\$1,160.00	2.1	\$2,436.00
Lim, Han Xin	Review documents pertaining to product lines/Voyager historical events - custodial services, debit card offering, token/acquisition, acquisition & token swap, tokenomics/utility.	\$870.00	3.8	\$3,306.00
Lim, Han Xin	Summarize various product lines into a single document to be shared with company for confirmation.	\$870.00	2.7	\$2,349.00
McDermott, Jack	Call with C. Chatten, M. Butler, M. Pickering, E. Tucker, E. Tzavelis (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$750.00	0.6	\$450.00
McDermott, Jack	Review company provided inventory listing.	\$750.00	2.8	\$2,100.00
McDermott, Jack	Prepare compilation of company tax information request list for A. Boulos (Deloitte).	\$750.00	0.9	\$675.00
Pickering, Maria	Update list of tax outstanding items based on recent tax information provided by the company.	\$870.00	1.7	\$1,479.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/09/2022				
Pickering, Maria	Call with C. Chatten, M. Butler, E. Tucker, E. Tzavelis, J. McDermott (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$870.00	0.6	\$522.00
Tucker, Erin	Call with C. Chatten, M. Butler, M. Pickering, E. Tzavelis, J. McDermott (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$1,020.00	0.6	\$612.00
Tucker, Erin	Review audited financial statements for year ended 6/30/2020.	\$1,020.00	0.4	\$408.00
Tucker, Erin	Review audited financial statements for year ended 6/30/2021.	\$1,020.00	0.4	\$408.00
Turensine, Aaron	Email T. Heyman (Deloitte) regarding lending product outline.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Analyze inventory listing provided by company in order to update the tax issues tracker.	\$1,160.00	1.9	\$2,204.00
Tzavelis, Elias	Call with C. Chatten, M. Butler, M. Pickering, E. Tucker, J. McDermott (Deloitte Tax) to discuss historical transactions and section 7874 inversion rules.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Update documentation pertaining to brokerage and staking operations to prepare flow diagram of brokerage and staking business operations.	\$630.00	2.7	\$1,701.00
08/10/2022				
Butler, Mike	Review transaction flow diagrams for tax implications and ongoing analysis.	\$1,020.00	1.1	\$1,122.00
Heyman, Tom	Call with A. Turensine, T. Weiss, H. Lim (Deloitte) discussing further open items on various product lines and transaction flow given information available to date.	\$630.00	0.5	\$315.00
Heyman, Tom	Close notes on accumulating lending operations process.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/10/2022				
Lim, Han Xin	Call with A. Turenshine, T. Weiss, T. Heyman (Deloitte) discussing further open items on various product lines and transaction flow given information available to date.	\$870.00	0.5	\$435.00
Lim, Han Xin	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$870.00	0.2	\$174.00
McDermott, Jack	Update tax information request list prepared for M. Frausto (Deloitte).	\$750.00	0.5	\$375.00
McDermott, Jack	Review company's revenue recognition policy.	\$750.00	1.2	\$900.00
Pickering, Maria	Review the updated information request pertaining to outstanding tax items to be shared with the company.	\$870.00	1.4	\$1,218.00
Torres, Nicole	Call with A. Turenshine (Deloitte) to discuss progress on product analyses (lending, trading, custody, staking, token rewards).	\$630.00	0.5	\$315.00
Tucker, Erin	Review declaration of S. Ehrlich (Voyager) filed 7/6/2022.	\$1,020.00	1.1	\$1,122.00
Turenshine, Aaron	Call with T. Weiss, T. Heyman, H. Lim (Deloitte) discussing further open items on various product lines and transaction flow given information available to date.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with N. Torres (Deloitte) to discuss progress on product analyses (lending, trading, custody, staking, token rewards).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review audited financial statement.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Review revenue recognition memo.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Review revenue recognition methodology related to staking transactions.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review revenue recognition methodology related to token analysis.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Review LGO (LGO is company name) transaction memo.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/10/2022				
Turensline, Aaron	Review transaction flow analyses for trading, custody and withdrawals.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Call with A. Turensline, T. Heyman, H. Lim (Deloitte) discussing further open items on various product lines and transaction flow given information available to date.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	3.0	\$1,890.00
08/11/2022				
Boulos, Ala'a	Call with C. Gibian, M. Butler, D. Krozek, A. Turensline, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$1,160.00	1.1	\$1,276.00
Butler, Mike	Call with C. Gibian, A. Boulos, D. Krozek, A. Turensline, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$1,020.00	1.1	\$1,122.00
Butler, Mike	Review memo pertaining to token exchange for tax implications in ongoing analysis of potential asset sale.	\$1,020.00	2.7	\$2,754.00
Chatten, Colin	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turensline, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$870.00	1.1	\$957.00
Gibian, Craig	Call with A. Boulos, M. Butler, D. Krozek, A. Turensline, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$1,160.00	1.1	\$1,276.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/11/2022				
Heyman, Tom	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turenshtine, C. Chatten, H. Lim, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$630.00	1.1	\$693.00
Heyman, Tom	Close notes on accumulating lending operations process.	\$630.00	1.3	\$819.00
Krozek, Derek	Call with C. Gibian, A. Boulos, M. Butler, A. Turenshtine, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$1,160.00	1.1	\$1,276.00
Lim, Han Xin	Email T. Heyman (Deloitte Tax) regarding write up on Voyager's asset lending product line.	\$870.00	0.5	\$435.00
Lim, Han Xin	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turenshtine, C. Chatten, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$870.00	1.1	\$957.00
Lim, Han Xin	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$870.00	3.2	\$2,784.00
McDermott, Jack	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turenshtine, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering (Deloitte) to discuss company provided inventory of instruments.	\$750.00	1.1	\$825.00
Pickering, Maria	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turenshtine, C. Chatten, H. Lim, T. Heyman, T. Weiss, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$870.00	1.1	\$957.00
Torres, Nicole	Review asset purchase agreement docket sent by J. McDermott (Deloitte).	\$630.00	0.2	\$126.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/11/2022				
Tucker, Erin	Review plan of reorganization filed 7/6/2022.	\$1,020.00	1.2	\$1,224.00
Turenshtine, Aaron	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, C. Chatten, H. Lim, T. Heyman, T. Weiss, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Review lending terms and conditions including select master loan agreements (MLAs) to assess tax considerations and potential treatment of contracts.	\$1,160.00	2.2	\$2,552.00
Weiss, Thomas	Call with C. Gibian, A. Boulos, M. Butler, D. Krozek, A. Turenshtine, C. Chatten, H. Lim, T. Heyman, M. Pickering, J. McDermott (Deloitte) to discuss company provided inventory of instruments.	\$630.00	1.1	\$693.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	1.2	\$756.00
08/12/2022				
Cooper, Kenny	Call with A. Turenshtine (Deloitte) to discuss analysis of revenue, lending, staking, transacting memos and compare to financial statements.	\$870.00	0.1	\$87.00
Cooper, Kenny	Prepare a list of follow ups for review of business processes based on audited financial statements.	\$870.00	4.9	\$4,263.00
Forrest, Jonathan	Review tax information request list pertaining to outstanding tax items.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Call with D. Krozek (Deloitte) to discuss next steps related to outstanding tax information to be requested	\$1,160.00	0.4	\$464.00
Gibian, Craig	Review crypto trading and lending transactions for purposes of calculating taxable income.	\$1,160.00	2.1	\$2,436.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/12/2022				
Heyman, Tom	Prepare accumulating lending operations process notes.	\$630.00	1.2	\$756.00
Krozek, Derek	Call with C. Gibian (Deloitte) to discuss next steps related to outstanding tax information to be requested	\$1,160.00	0.4	\$464.00
Krozek, Derek	Review financial statements.	\$1,160.00	1.4	\$1,624.00
Turensline, Aaron	Call with K. Cooper (Deloitte) to discuss analysis of revenue, lending, staking, transacting memos and compare to financial statements.	\$1,160.00	0.1	\$116.00
Turensline, Aaron	Prepare for upcoming call with A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss company's financial statement and tax return treatment of its revenue streams.	\$1,160.00	0.3	\$348.00
Weiss, Thomas	Prepare accumulating lending operations process notes.	\$630.00	0.5	\$315.00
08/13/2022				
McDermott, Jack	Review company's disclosure statement filed 8/12/22.	\$750.00	1.2	\$900.00
08/14/2022				
Forrest, Jonathan	Review information request list pertaining to outstanding tax items.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Review book and financial materials for purposes of assessing tax liability on potential asset sale.	\$1,160.00	2.1	\$2,436.00
Lim, Han Xin	Review Voyager docket information pertaining to amended asset purchase agreement.	\$870.00	0.3	\$261.00
Lim, Han Xin	Further review additional internal team emails from A. Turensline, M. Butler (Deloitte) discussing further client requests with regards to Voyager's various operational lines.	\$870.00	0.4	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/14/2022				
Massey, Rob	Review company materials and question list in preparation for a call with A. Turenshtine, C. Gibian, M. Butler, D. Krozek, J. Forrest, M. Frausto (Deloitte), A. Sexton, S. Cantor (Kirkland) regarding Voyager's tax basis and outstanding information requests	\$1,160.00	0.6	\$696.00
McDermott, Jack	Review disclosure statement for M. Butler (Deloitte).	\$750.00	1.1	\$825.00
Turenshtine, Aaron	Prepare for upcoming call with A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss company's financial statement and tax return treatment of its revenue streams.	\$1,160.00	1.5	\$1,740.00
08/15/2022				
Boulos, Ala'a	Discussion with M. Butler (Deloitte) regarding acquisition by Canadian parent company and potential consolidated return election implications due to inversion rules.	\$1,160.00	0.4	\$464.00
Boulos, Ala'a	All- hands call with C. Gibian, D. Krozek, A. Turenshtine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00
Boulos, Ala'a	Call with M. Butler, D. Krozek, A. Turenshtine, E. Tzavelis, J. Forrest, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Butler, Mike	Call with A. Boulos, D. Krozek, A. Turenshtine, E. Tzavelis, J. Forrest, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,020.00	1.0	\$1,020.00
Butler, Mike	Call with C. Gibian, J. Forrest, E. Tzavelis, D. Krozek, A. Turenshtine, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,020.00	0.6	\$612.00
Butler, Mike	Call with D. Krozek, E. Tzavelis (Deloitte) to discuss ongoing workstreams and tax analysis.	\$1,020.00	0.7	\$714.00
Butler, Mike	All- hands call with C. Gibian, D. Krozek, A. Turenshtine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,020.00	0.8	\$816.00
Butler, Mike	Email M. Pickering (Deloitte) regarding potential tax implications under the inversion rules.	\$1,020.00	0.6	\$612.00
Butler, Mike	Discussion with A. Boulos (Deloitte) regarding acquisition by Canadian parent company and potential consolidated return election implications due to inversion rules.	\$1,020.00	0.4	\$408.00
Chatten, Colin	All- hands call with C. Gibian, D. Krozek, A. Turenshtine, E. Tzavelis, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$870.00	0.8	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Cooper, Kenny	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, J. Dermott (Deloitte).	\$870.00	0.8	\$696.00
Cukier, Lindsay	All- hands call (partial) with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,020.00	0.6	\$612.00
Forrest, Jonathan	Call with M. Butler, A. Boulos, D. Krozek, A. Turenshine, E. Tzavelis, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00
Forrest, Jonathan	Review third party comments pertaining to outstanding tax data related to currency inventory.	\$1,160.00	0.4	\$464.00
Forrest, Jonathan	Call with C. Gibian, E. Tzavelis, D. Krozek, M. Butler, A. Turenshine, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Gibian, Craig	All- hands call with D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with M. Butler, A. Boulos, D. Krozek, A. Turenshine, E. Tzavelis, J. Forrest (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Call with J. Forrest, E. Tzavelis, D. Krozek, M. Butler, A. Turenshine, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,160.00	0.6	\$696.00
Gladman, Paul	All- hands call (partial) with C. Gibian, M. Butler, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, E. Tucker, A. Boulos, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,020.00	0.5	\$510.00
Heyman, Tom	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$630.00	0.8	\$504.00
Krozek, Derek	All- hands call with C. Gibian, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Krozek, Derek	Call with M. Butler, E. Tzavelis (Deloitte) to discuss ongoing workstreams and tax analysis.	\$1,160.00	0.7	\$812.00
Krozek, Derek	Call with M. Butler, A. Boulos, A. Turenshine, E. Tzavelis, J. Forrest, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Call with C. Gibian, J. Forrest, E. Tzavelis, M. Butler, A. Turenshine, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,160.00	0.6	\$696.00
McDermott, Jack	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$750.00	0.8	\$600.00
McDermott, Jack	Review docket filings related to Voyager Europe's sale of Coinify for M. Butler (Deloitte).	\$750.00	1.1	\$825.00
McDermott, Jack	Call with C. Gibian, J. Forrest, E. Tzavelis, D. Krozek, M. Butler, A. Turenshine, M. Pickering (Deloitte) to discuss tax treatment of the company's historical operations.	\$750.00	0.6	\$450.00
Pickering, Maria	Call with C. Gibian, J. Forrest, E. Tzavelis, D. Krozek, M. Butler, A. Turenshine, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$870.00	0.6	\$522.00
Pickering, Maria	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$870.00	0.8	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Torres, Nicole	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$630.00	0.8	\$504.00
Tucker, Erin	Review Voyager 2018 federal tax return.	\$1,020.00	0.3	\$306.00
Tucker, Erin	Review Voyager 2019 federal tax return.	\$1,020.00	0.3	\$306.00
Tucker, Erin	Review Voyager 2020 federal tax return.	\$1,020.00	0.3	\$306.00
Tucker, Erin	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,020.00	0.8	\$816.00
Turenshine, Aaron	Call with M. Butler, A. Boulos, D. Krozek, E. Tzavelis, J. Forrest, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss companys operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00
Turenshine, Aaron	Call with C. Gibian, J. Forrest, E. Tzavelis, D. Krozek, M. Butler, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	All- hands call with C. Gibian, D. Krozek, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/15/2022				
Tzavelis, Elias	All- hands call with C. Gibian, D. Krozek, A. Turenshine, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$1,160.00	0.8	\$928.00
Tzavelis, Elias	Call with M. Butler, A. Boulos, D. Krozek, A. Turenshine, J. Forrest, C. Gibian (Deloitte), A. Sexton, S. Cantor (K&E), M. Bukauskate (Voyager) to discuss company's operations and revenue streams for tax considerations.	\$1,160.00	1.0	\$1,160.00
Tzavelis, Elias	Call with M. Butler, D. Krozek (Deloitte) to discuss ongoing workstreams and tax analysis.	\$1,160.00	0.7	\$812.00
Tzavelis, Elias	Call with C. Gibian, J. Forrest, D. Krozek, M. Butler, A. Turenshine, M. Pickering, J. McDermott (Deloitte) to discuss tax treatment of the company's historical operations.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	All- hands call with C. Gibian, D. Krozek, A. Turenshine, E. Tzavelis, C. Chatten, J. Forrest, P. Gladman (partial), E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier (partial), N. Torres, T. Weiss, K. Cooper, J. Dermott (Deloitte).	\$630.00	0.8	\$504.00
08/16/2022				
Boulos, Ala'a	Call with B. Sullivan, M. Pickering, M. Butler, C. Chatten, D. Krozek (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$1,160.00	0.3	\$348.00
Boulos, Ala'a	Review 2020 tax return.	\$1,160.00	1.6	\$1,856.00
Butler, Mike	Call with B. Sullivan, M. Pickering, A. Boulos, C. Chatten, D. Krozek (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$1,020.00	0.3	\$306.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/16/2022				
Butler, Mike	Call with D. Krozek (Deloitte) to discuss ongoing tax workstreams and status.	\$1,020.00	0.4	\$408.00
Butler, Mike	Review draft disclosure statement filed with the court for potential tax implications.	\$1,020.00	1.9	\$1,938.00
Butler, Mike	Review non debtor financial statement information filed with the court for potential tax considerations.	\$1,020.00	0.6	\$612.00
Butler, Mike	Email M. Dupill (Deloitte) regarding acquisition by Canadian parent company and potential required consolidated return election implications due to inversion rules.	\$1,020.00	0.4	\$408.00
Butler, Mike	Draft email to P. Gladman (Deloitte) to send documents and potential implications regarding next steps for the payroll withholding tax workstream.	\$1,020.00	1.2	\$1,224.00
Butler, Mike	Draft email to L. Cukier (Deloitte) to send documents and potential implications regarding next steps for the sales and use tax workstream.	\$1,020.00	0.9	\$918.00
Chatten, Colin	Call with N. Torres (Deloitte Tax) regarding tax implications of inversion transaction and U.S. tax classification of foreign entities.	\$870.00	0.8	\$696.00
Chatten, Colin	Email M. Butler (Deloitte Tax) regarding tax considerations associated with 2019 inversion transaction.	\$870.00	0.5	\$435.00
Chatten, Colin	Email K. Spowage, M. Etzl (Deloitte) regarding information pertaining to the inversion transaction.	\$870.00	0.6	\$522.00
Chatten, Colin	Review court filings pertaining to Coinify sale.	\$870.00	0.3	\$261.00
Chatten, Colin	Call with B. Sullivan, M. Pickering, M. Butler, A. Boulos, D. Krozek (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$870.00	0.3	\$261.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/16/2022				
Chatten, Colin	Review information pertaining to inversion transaction.	\$870.00	0.7	\$609.00
Cukier, Lindsay	Email M. Butler, B. Sullivan (Deloitte) regarding state and sales and use tax (SUT) matters.	\$1,020.00	0.2	\$204.00
Gibian, Craig	Analyze calculation of taxable income and potential tax liability upon restructuring transactions.	\$1,160.00	1.5	\$1,740.00
Heyman, Tom	Prepare summary of lending terms.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Call with A. Turenshine, T. Weiss, C. Wilson (Deloitte Tax) discussing information reporting for Voyager activities & current ongoing proceedings.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare flow of assets chart.	\$630.00	0.9	\$567.00
Krozek, Derek	Call with B. Sullivan, M. Pickering, M. Butler, A. Boulous, C. Chatten (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$1,160.00	0.3	\$348.00
Krozek, Derek	Call with M. Butler (Deloitte) to discuss ongoing tax workstreams and status.	\$1,160.00	0.4	\$464.00
Lim, Han Xin	Call with A. Turenshine, T. Weiss, T. Heyman, K. Cooper, P. Larsen, C. Wilson (Deloitte Tax) discussing information reporting for Voyager activities & current ongoing proceedings.	\$870.00	0.5	\$435.00
McDermott, Jack	Discussion with N. Torres (Deloitte) regarding receipt of company tax information.	\$750.00	0.5	\$375.00
Pickering, Maria	Call with B. Sullivan, M. Butler, A. Boulous, C. Chatten, D. Krozek (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$870.00	0.3	\$261.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/16/2022				
Sullivan, Brian	Call with M. Pickering, M. Butler, A. Boulos, C. Chatten, D. Krozek (Deloitte) to discuss the existing Voyager structure and go-forward state tax considerations.	\$1,160.00	0.3	\$348.00
Torres, Nicole	Call with C. Chatten (Deloitte Tax) regarding tax implications of inversion transaction and U.S. tax classification of foreign entities.	\$630.00	0.8	\$504.00
Torres, Nicole	Discussion with J. McDermott (Deloitte) regarding receipt of company tax information.	\$630.00	0.5	\$315.00
Turensine, Aaron	Email C. Gibian (Deloitte) regarding transaction flows.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Call with T. Weiss, C. Wilson, T. Heyman (Deloitte Tax) discussing information reporting for Voyager activities & current ongoing proceedings.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turensine, C. Wilson, T. Heyman (Deloitte Tax) discussing information reporting for Voyager activities & current ongoing proceedings.	\$630.00	0.5	\$315.00
Wilson, Clinton	Call with A. Turensine, T. Weiss, T. Heyman (Deloitte Tax) discussing information reporting for Voyager activities & current ongoing proceedings.	\$630.00	0.5	\$315.00
08/17/2022				
Boulos, Ala'a	Discuss with C. Gibian, A. Turensine, M. Butler, C. Chatten, D. Krozek (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$1,160.00	0.5	\$580.00
Boulos, Ala'a	Review revenue recognition memos.	\$1,160.00	2.1	\$2,436.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/17/2022				
Boulos, Ala'a	Discuss with C. Gibian, A. Turenshine, D. Krozek (Deloitte) status of restructuring transaction and related tax considerations following call with Kirkland & Ellis.	\$1,160.00	0.5	\$580.00
Butler, Mike	Call with M. Butler, A. Turenshine, M. Pickering, E. Tucker, C. Chatten (Deloitte) regarding Canadian tax considerations associated with historical operations.	\$1,020.00	0.6	\$612.00
Butler, Mike	Develop tracker to track ongoing tax workstreams and status.	\$1,020.00	1.4	\$1,428.00
Butler, Mike	Discuss with C. Gibian, A. Turenshine, A. Boulos, C. Chatten, D. Krozek (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$1,020.00	0.5	\$510.00
Butler, Mike	Update workstream tracker for comments from D. Krozek (Deloitte).	\$1,020.00	0.4	\$408.00
Chatten, Colin	Call with M. Butler, A. Turenshine, M. Pickering, E. Tucker, C. Chatten (Deloitte) regarding Canadian tax considerations associated with historical operations.	\$870.00	0.6	\$522.00
Chatten, Colin	Discuss with C. Gibian, A. Turenshine, A. Boulos, M. Butler, D. Krozek (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$870.00	0.5	\$435.00
Gibian, Craig	Discuss with A. Turenshine, A. Boulos, M. Butler, C. Chatten, D. Krozek (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss with A. Turenshine, A. Boulos, D. Krozek (Deloitte) status of restructuring transaction and related tax considerations following call with Kirkland & Ellis.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/17/2022				
Gibian, Craig	Analyze calculation of taxable income upon sale of assets or other restructuring transaction.	\$1,160.00	1.7	\$1,972.00
Krozek, Derek	Discuss with C. Gibian, A. Turenshine, A. Boulos, M. Butler, C. Chatten (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Discuss with C. Gibian, A. Turenshine, A. Boulos (Deloitte) status of restructuring transaction and related tax considerations following call with Kirkland & Ellis.	\$1,160.00	0.5	\$580.00
McDermott, Jack	Review tax information pertaining to client currency inventory listing.	\$750.00	2.9	\$2,175.00
Penico, Victor	Call with A. Sexton (Kirkland) to discuss tax treatment of Voyager's income from its business.	\$1,160.00	1.0	\$1,160.00
Pickering, Maria	Call with M. Butler, A. Turenshine, M. Pickering, E. Tucker, C. Chatten (Deloitte) regarding Canadian tax considerations associated with historical operations.	\$870.00	0.6	\$522.00
Torres, Nicole	Research structure of various foreign entities (e.g. Voyager Europe, Coinfy Ltd.) to assess entity classification in U.S. for federal tax purposes.	\$630.00	2.7	\$1,701.00
Torres, Nicole	Continue to research structure of various foreign entities (e.g. Voyager Europe, Coinfy Ltd.) to assess entity classification in U.S. for federal tax purposes.	\$630.00	1.3	\$819.00
Tucker, Erin	Call with M. Butler, A. Turenshine, M. Pickering, E. Tucker, C. Chatten (Deloitte) regarding Canadian tax considerations associated with historical operations.	\$1,020.00	0.6	\$612.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/17/2022				
Turenshine, Aaron	Call with M. Butler, A. Turenshine, M. Pickering, E. Tucker, C. Chatten (Deloitte) regarding Canadian tax considerations associated with historical operations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Discuss with C. Gibian, A. Boulos, M. Butler, C. Chatten, D. Krozek (Deloitte), A. Sexton, S. Cantor (K&E) status of restructuring transaction and related tax considerations.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Prepare for upcoming call with C. Gibian, A. Boulos, D. Krozek (Deloitte) regarding status of restructuring transaction and related tax considerations.	\$1,160.00	0.2	\$232.00
Turenshine, Aaron	Discuss with C. Gibian, A. Boulos, D. Krozek (Deloitte) status of restructuring transaction and related tax considerations following call with Kirkland & Ellis.	\$1,160.00	0.5	\$580.00
08/18/2022				
Butler, Mike	Call with C. Gibian, D. Krozek, A. Turenshine, C. Chatten, J. Forrest, E. Tucker, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,020.00	0.5	\$510.00
Butler, Mike	Email A. Boulos (Deloitte) regarding Canadian tax requests.	\$1,020.00	0.2	\$204.00
Butler, Mike	Email A. Boulos (Deloitte) regarding revised information requests for tax analysis.	\$1,020.00	0.4	\$408.00
Butler, Mike	Prepare list of tax open items required to assess tax treatment of potential asset sale.	\$1,020.00	0.9	\$918.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/18/2022				
Chatten, Colin	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$870.00	0.5	\$435.00
Cooper, Kenny	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$870.00	0.5	\$435.00
Cukier, Lindsay	Prepare for call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott (Deloitte) to discuss engagement status.	\$1,020.00	0.2	\$204.00
Cukier, Lindsay	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,020.00	0.5	\$510.00
Forrest, Jonathan	Review factual information request list pertaining to outstanding tax items.	\$1,160.00	0.4	\$464.00
Forrest, Jonathan	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/18/2022				
Gibian, Craig	Call with D. Krozek, A. Turensine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Review prior year tax returns and financial information.	\$1,160.00	0.6	\$696.00
Gladman, Paul	Call (partial) with C. Gibian, D. Krozek, A. Turensine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott (Deloitte) to discuss engagement status.	\$1,020.00	0.4	\$408.00
Heyman, Tom	Call with C. Gibian, D. Krozek, A. Turensine, C. Chatten, J. Forrest, E. Tucker, M. Butler, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare flow of assets & funds visual presentation.	\$630.00	0.6	\$378.00
Krozek, Derek	Call with C. Gibian, A. Turensine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Call with C. Gibian, D. Krozek, A. Turensine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$870.00	0.5	\$435.00
Lim, Han Xin	Clear notes on Voyager's custodial responsibilities, debit card offering, and VGX token issues.	\$870.00	1.0	\$870.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/18/2022				
Lim, Han Xin	Review Voyager tax returns to reconcile back to book treatment.	\$870.00	1.0	\$870.00
McDermott, Jack	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$750.00	0.5	\$375.00
McDermott, Jack	Review tax information pertaining to client currency inventory listing.	\$750.00	2.9	\$2,175.00
Sullivan, Brian	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,160.00	0.5	\$580.00
Torres, Nicole	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$630.00	0.5	\$315.00
Tucker, Erin	Call with C. Gibian, D. Krozek, A. Turenshtine, C. Chatten, J. Forrest, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with C. Gibian, D. Krozek, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Summarize issues and next steps relating to Voyager transaction flows.	\$1,160.00	2.5	\$2,900.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/18/2022				
Turenshine, Aaron	Analyze treatment of deposit accounts and crypto transactions.	\$1,160.00	2.0	\$2,320.00
Weiss, Thomas	Call with C. Gibian, D. Krozek, A. Turenshine, C. Chatten, J. Forrest, E. Tucker, M. Butler, T. Heyman, L. Cukier, N. Torres, B. Sullivan, H. Lim, K. Cooper, J. McDermott, P. Gladman (partial) (Deloitte) to discuss engagement status.	\$630.00	0.5	\$315.00
Weiss, Thomas	Create flow of funds Power Point outline of staking and trading business.	\$630.00	2.5	\$1,575.00
08/19/2022				
Cooper, Kenny	Call with A. Turenshine, C. Gibian, T. Heyman, T. Weiss, C. Wilson, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$870.00	1.0	\$870.00
Gibian, Craig	Call with A. Turenshine, K. Cooper, T. Heyman, T. Weiss, C. Wilson, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Analyze treatment of deposit accounts and crypto transactions.	\$1,160.00	1.5	\$1,740.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, K. Cooper, T. Weiss, C. Wilson, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$630.00	1.0	\$630.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/19/2022				
Heyman, Tom	Call with A. Turenshine, T. Weiss, C. Wilson, H. Lim (Deloitte) discussing next action steps for Voyager operational fact patterns and compilation of open items - staking, lending, trading/custodial, VGX token history.	\$630.00	0.8	\$504.00
Heyman, Tom	Analyze book to tax adjustments on tax return and financial statements.	\$630.00	0.7	\$441.00
Heyman, Tom	Call with H. Lim, T. Weiss (Deloitte) to discuss action steps /open issues on Voyager AFS & tax returns review for 2018 through 2020 tax year periods.	\$630.00	0.5	\$315.00
Krozek, Derek	Analyze difference between tax return and financial statement treatment of currency.	\$1,160.00	1.6	\$1,856.00
Lim, Han Xin	Call with A. Turenshine, C. Gibian, K. Cooper, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$870.00	1.0	\$870.00
Lim, Han Xin	Call with A. Turenshine, T. Weiss, C. Wilson, T. Heyman (Deloitte) discussing next action steps for Voyager operational fact patterns and compilation of open items - staking, lending, trading/custodial, VGX token history.	\$870.00	0.8	\$696.00
Lim, Han Xin	Call with T. Weiss, T. Heyman (Deloitte) to discuss action steps /open issues on Voyager AFS & tax returns review for 2018 through 2020 tax year periods.	\$870.00	0.5	\$435.00
McDermott, Jack	Summarize docket filings from August 1 through 19th.	\$750.00	0.8	\$600.00
Sullivan, Brian	Research potential state income tax issues related to proposed sale of crypto assets.	\$1,160.00	1.6	\$1,856.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/19/2022				
Sullivan, Brian	Research potential state transfer tax issues related to proposed sale of crypto assets.	\$1,160.00	2.3	\$2,668.00
Turenshine, Aaron	Call with C. Gibian, K. Cooper, T. Heyman, T. Weiss, C. Wilson, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$1,160.00	1.0	\$1,160.00
Turenshine, Aaron	Call with T. Weiss, C. Wilson, H. Lim, T. Heyman (Deloitte) discussing next action steps for Voyager operational fact patterns and compilation of open items - staking, lending, trading/custodial, VGX token history.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Review summary of docket filings from August 1 through 19th.	\$1,160.00	2.4	\$2,784.00
Weiss, Thomas	Call with A. Turenshine, C. Wilson, H. Lim, T. Heyman (Deloitte) discussing next action steps for Voyager operational fact patterns and compilation of open items - staking, lending, trading/custodial, VGX token history.	\$630.00	0.8	\$504.00
Weiss, Thomas	Call with A. Turenshine, C. Gibian, K. Cooper, T. Heyman, C. Wilson, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$630.00	1.0	\$630.00
Weiss, Thomas	Review 2018-2020 tax returns, tax methods.	\$630.00	0.7	\$441.00
Weiss, Thomas	Call with H. Lim, T. Heyman (Deloitte) to discuss action steps /open issues on Voyager AFS & tax returns review for 2018 through 2020 tax year periods.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/19/2022				
Wilson, Clinton	Call with A. Turensline, C. Gibian, K. Cooper, T. Heyman, T. Weiss, H. Lim (Deloitte) to discuss open issues, potential arguments, further action steps on Voyager fact patterns as they pertain to basis, revenue recognition, and characterization.	\$630.00	1.0	\$630.00
Wilson, Clinton	Call with A. Turensline, T. Weiss, H. Lim, T. Heyman (Deloitte) discussing next action steps for Voyager operational fact patterns and compilation of open items - staking, lending, trading/custodial, VGX token history.	\$630.00	0.8	\$504.00
Wilson, Clinton	Review 2019 Tax Return, "3/31 MD&A", "Project temperature", "Celsius proposed scope of work".	\$630.00	0.7	\$441.00
Wilson, Clinton	Review documents for upcoming meeting with C. Gibian (Deloitte) to discuss transaction flows, "Flow of Funds" and "Transaction Flow Outline".	\$630.00	0.3	\$189.00
08/22/2022				
Butler, Mike	Draft correspondence to C. Gibian, A. Turensline, A. Boulous (Deloitte) regarding status of ongoing workstreams and outstanding data requests.	\$1,020.00	0.4	\$408.00
Cukier, Lindsay	Call with A. Turensline, T. Weiss, T. Heyman, C. Wilson, C. O'Brien, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$1,020.00	0.5	\$510.00
Etzl, Matthew	Email K. Spowage (Deloitte) regarding treatment of potential tax inversion issue.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Call with N. Tasso (Deloitte) to discuss tax consequences of various restructuring transactions, including potential asset sale.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Analyze treatment of potential restructuring transactions.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/22/2022				
Heyman, Tom	Call with A. Turenshine, T. Weiss, C. Wilson, C. O'Brien, L. Cukier, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$630.00	0.5	\$315.00
Lim, Han Xin	Review Voyager custodial narrative.	\$870.00	1.7	\$1,479.00
Lim, Han Xin	Call with A. Turenshine, T. Weiss, T. Heyman, C. Wilson, C. O'Brien, L. Cukier, B. Sullivan (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$870.00	0.5	\$435.00
O'Brien, Conor	Call with A. Turenshine, T. Weiss, T. Heyman, C. Wilson, L. Cukier, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$870.00	0.5	\$435.00
Sullivan, Brian	Prepare for upcoming call with A. Turenshine, T. Weiss, T. Heyman, C. Wilson, C. O'Brien, L. Cukier, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$1,160.00	0.1	\$116.00
Sullivan, Brian	Call with A. Turenshine, T. Weiss, T. Heyman, C. Wilson, C. O'Brien, L. Cukier, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$1,160.00	0.5	\$580.00
Tasso, Nathan	Call with C. Gibian (Deloitte) to discuss tax consequences of various restructuring transactions, including potential asset sale.	\$1,160.00	1.0	\$1,160.00
Tucker, Erin	Review memo on revenue calculation.	\$1,020.00	0.2	\$204.00
Tucker, Erin	Review memo on revenue from contracts with customers.	\$1,020.00	0.2	\$204.00
Tucker, Erin	Review docket #248 pertaining to expedited auction / sale timeline filed on 8/5/2022.	\$1,020.00	0.2	\$204.00
Tucker, Erin	Review docket #274 pertaining to expedited auction / sale timeline filed on 8/11/2022.	\$1,020.00	0.2	\$204.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/22/2022				
Tucker, Erin	Review docket #288 pertaining to expedited auction / sale timeline filed on 8/12/2022.	\$1,020.00	0.2	\$204.00
Tucker, Erin	Review docket #292 pertaining to expedited auction / sale timeline filed on 8/15/2022.	\$1,020.00	0.2	\$204.00
Tucker, Erin	Review docket #300 pertaining to expedited auction / sale timeline filed on 8/16/2022.	\$1,020.00	0.2	\$204.00
Turensine, Aaron	Call with T. Weiss, T. Heyman, C. Wilson, C. O'Brien, L. Cukier, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turensine, T. Heyman, C. Wilson, C. O'Brien, L. Cukier, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$630.00	0.5	\$315.00
Weiss, Thomas	Review audited financial statements for revenue recognition methods.	\$630.00	1.0	\$630.00
Weiss, Thomas	Review tax returns for revenue recognition methods.	\$630.00	1.0	\$630.00
Weiss, Thomas	Compare book and tax treatment of revenue recognition.	\$630.00	2.2	\$1,386.00
Wilson, Clinton	Call with A. Turensine, T. Weiss, T. Heyman, C. O'Brien, L. Cukier, B. Sullivan, H. Lim (Deloitte) discussing Voyager staking activities and possible tax exposures/risks.	\$630.00	0.5	\$315.00
Wilson, Clinton	Review Voyager Brokerage Services and Staking, staking narrative, bitstamp staking, fact pattern documentation in preparation for staking narrative meeting.	\$630.00	0.2	\$126.00
08/23/2022				
Boulos, Ala'a	Review tax implications related to revenue recognition workstreams.	\$1,160.00	2.5	\$2,900.00
Forrest, Jonathan	Review revised bidding procedures.	\$1,160.00	0.2	\$232.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/23/2022				
Heyman, Tom	Meeting with A. Turenshtine, T. Weiss, C. Wilson (Deloitte) to further discuss W-8s, W-9s or 1099s.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze book to tax adjustments on tax return and financial statements.	\$630.00	1.2	\$756.00
Heyman, Tom	Prepare summary of tax lending policies by company.	\$630.00	0.6	\$378.00
Lim, Han Xin	Review client documents related to VGX token history.	\$870.00	2.0	\$1,740.00
Lim, Han Xin	Review client documents relation to custodial responsibilities.	\$870.00	2.0	\$1,740.00
Lim, Han Xin	Review client documents related to debit card offerings.	\$870.00	3.0	\$2,610.00
McDermott, Jack	Update team on docket related to Notice of filing of revised bidding procedures.	\$750.00	0.6	\$450.00
Turenshtine, Aaron	Prepare for upcoming meeting with T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss W-8s, W-9s or 1099s.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Meeting with T. Heyman, T. Weiss, C. Wilson (Deloitte) to further discuss W-8s, W-9s or 1099s.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Meeting with A. Turenshtine, T. Heyman, C. Wilson (Deloitte) to further discuss W-8s, W-9s or 1099s.	\$630.00	0.5	\$315.00
Weiss, Thomas	Review schedules of assets and liabilities.	\$630.00	2.0	\$1,260.00
Wilson, Clinton	Meeting with A. Turenshtine, T. Heyman, T. Weiss (Deloitte) to further discuss W-8s, W-9s or 1099s.	\$630.00	0.5	\$315.00
Wilson, Clinton	Prepare Matrix of Products and Offerings Voyager provided to retail and institutional customers inside and outside of the US, and potential tax treatment as a result.	\$630.00	3.9	\$2,457.00
08/24/2022				
Heyman, Tom	Analyze book to tax adjustments on tax return and financial statements.	\$630.00	0.7	\$441.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/24/2022				
Heyman, Tom	Continue to prepare summary of tax lending policies by company.	\$630.00	0.3	\$189.00
Lim, Han Xin	Review tax concerns to date against updated Deloitte internal analysis based on information Voyager has provided so far.	\$870.00	0.5	\$435.00
Weiss, Thomas	Review audited financial statements and tax returns to understand tax method used, adjustments, how they are treating accounts and aspects.	\$630.00	1.0	\$630.00
Weiss, Thomas	Review schedules of assets and liabilities to identify data points for overall narrative of the business operations.	\$630.00	3.2	\$2,016.00
Weiss, Thomas	Call with C. Wilson (Deloitte) to discuss Voyager's trading and staking narrative.	\$630.00	0.2	\$126.00
Wilson, Clinton	Prepare matrix of tax and book treatment for products Voyager offers (staking, trading, lending, withdrawals/deposits) for their customers (retail v institution, US v foreign).	\$630.00	1.7	\$1,071.00
Wilson, Clinton	Call with T. Weiss (Deloitte) to discuss Voyager's trading and staking narrative.	\$630.00	0.2	\$126.00
08/25/2022				
Butler, Mike	Draft correspondence to A. Turensine (Deloitte) regarding status of ongoing tax workstreams.	\$1,020.00	0.4	\$408.00
Heyman, Tom	Analyze book to tax adjustments on tax return and financial statements.	\$630.00	1.4	\$882.00
Turensine, Aaron	Meeting with C. Wilson (Deloitte) to review product matrix.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Review audited financial statements to illustrate book tax differences related to revenue recognition.	\$630.00	1.3	\$819.00
Wilson, Clinton	Meeting with A. Turensine (Deloitte) to review product matrix.	\$630.00	0.8	\$504.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/26/2022				
Lim, Han Xin	Call with C. Wilson (Deloitte) to discuss Voyager product lines documentation and presentation.	\$870.00	0.4	\$348.00
Lim, Han Xin	Review summary matrix laying out the various Voyager operational lines and preliminary tax considerations.	\$870.00	1.5	\$1,305.00
Wilson, Clinton	Call with H. Lim (Deloitte) to discuss Voyager product lines documentation and presentation.	\$630.00	0.4	\$252.00
Wilson, Clinton	Clear notes to matrix of product offerings.	\$630.00	0.8	\$504.00
08/27/2022				
Wilson, Clinton	Continue to address notes on matrix of product offerings.	\$630.00	0.6	\$378.00
08/28/2022				
Lim, Han Xin	Review notes on Voyager custodial fact patterns (regarding customer asset deposits).	\$870.00	0.2	\$174.00
Turensline, Aaron	Review summary of lending policies by company.	\$1,160.00	2.2	\$2,552.00
08/29/2022				
Boulos, Ala'a	Call with C. Gibian, D. Krozek, A. Turensline, J. Forrest, P. Gladman, E. Tucker, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,160.00	0.4	\$464.00
Butler, Mike	Call with C. Gibian, D. Krozek, A. Turensline, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,020.00	0.4	\$408.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/29/2022				
Cukier, Lindsay	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,020.00	0.4	\$408.00
Forrest, Jonathan	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Call with D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status..	\$1,160.00	0.4	\$464.00
Gladman, Paul	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,020.00	0.4	\$408.00
Heyman, Tom	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$630.00	0.4	\$252.00
Heyman, Tom	Call with A. Turenshtine, T. Weiss, C. Wilson, H. Lim (Deloitte) on action steps toward reorganizing Voyager respective product line fact patterns and working technical theories into a summarized compilation.	\$630.00	0.7	\$441.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/29/2022				
Krozek, Derek	Call with C. Gibian, A. Turenshine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,160.00	0.4	\$464.00
Lim, Han Xin	Summarize documentation (custodial, VGX token, debit card) into PPT deliverable.	\$870.00	0.8	\$696.00
Lim, Han Xin	Call with C. Gibian, D. Krozek, A. Turenshine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, J. McDermott (Deloitte) regarding engagement status..	\$870.00	0.4	\$348.00
Lim, Han Xin	Call with A. Turenshine, T. Heyman, T. Weiss, C. Wilson (Deloitte) on action steps toward reorganizing Voyager respective product line fact patterns and working technical theories into a summarized compilation.	\$870.00	0.7	\$609.00
McDermott, Jack	Call with C. Gibian, D. Krozek, A. Turenshine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim (Deloitte) regarding engagement status.	\$750.00	0.4	\$300.00
Pickering, Maria	Call with C. Gibian, D. Krozek, A. Turenshine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$870.00	0.4	\$348.00
Pickering, Maria	Review California requirements for ownership reporting for purposes of Section 382.	\$870.00	3.8	\$3,306.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/29/2022				
Sullivan, Brian	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,160.00	0.4	\$464.00
Torres, Nicole	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$630.00	0.4	\$252.00
Tucker, Erin	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,020.00	0.4	\$408.00
Turenshtine, Aaron	Call with C. Gibian, D. Krozek, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, T. Weiss, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$1,160.00	0.4	\$464.00
Turenshtine, Aaron	Call with T. Heyman, T. Weiss, C. Wilson, H. Lim (Deloitte) on action steps toward reorganizing Voyager respective product line fact patterns and working technical theories into a summarized compilation.	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Call with C. Gibian, D. Krozek, A. Turenshtine, J. Forrest, P. Gladman, E. Tucker, A. Boulos, M. Butler, M. Pickering, T. Heyman, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) regarding engagement status.	\$630.00	0.4	\$252.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/29/2022				
Weiss, Thomas	Call with A .Turensline, T. Heyman, C. Wilson, H. Lim (Deloitte) on action steps toward reorganizing Voyager respective product line fact patterns and working technical theories into a summarized compilation.	\$630.00	0.7	\$441.00
Wilson, Clinton	Update product matrix per comments received from H. Lim (Deloitte).	\$630.00	1.1	\$693.00
Wilson, Clinton	Call with A .Turensline, T. Heyman, T. Weiss, H. Lim (Deloitte) on action steps toward reorganizing Voyager respective product line fact patterns and working technical theories into a summarized compilation.	\$630.00	0.7	\$441.00
08/30/2022				
Boulos, Ala'a	Call with C. Gibian, J. Forrest, A. Turensline, D. Krozek, E. Tucker, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Call with C. Gibian, A. Boulos, A. Turensline, D. Krozek, E. Tucker, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Review consolidated return issues related to possible inversion.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Boulos, J. Forrest, A. Turensline, D. Krozek, E. Tucker, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze tax consequences of potential restructuring transactions.	\$1,160.00	1.2	\$1,392.00
Krozek, Derek	Call with C. Gibian, A. Boulos, J. Forrest, A. Turensline, E. Tucker, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,160.00	0.7	\$812.00
Lim, Han Xin	Review product line matrix.	\$870.00	0.9	\$783.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/30/2022				
McDermott, Jack	Aggregate outstanding tax information requests for the Company and K&E.	\$750.00	0.8	\$600.00
Padilla, Dana	Research Canadian shareholder public filing requirements.	\$1,020.00	2.7	\$2,754.00
Pickering, Maria	Call with C. Gibian, A. Boulos, J. Forrest, A. Turenshtine, D. Krozek, E. Tucker (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$870.00	0.7	\$609.00
Pickering, Maria	Review Bloomberg reports related to debt trading prices.	\$870.00	1.2	\$1,044.00
Tucker, Erin	Call with C. Gibian, A. Boulos, J. Forrest, A. Turenshtine, D. Krozek, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,020.00	0.7	\$714.00
Turenshtine, Aaron	Call with C. Gibian, A. Boulos, J. Forrest, D. Krozek, E. Tucker, M. Pickering (Deloitte) S. Cantor, A. Sexton (K&E) regarding tax status update and open information request.	\$1,160.00	0.7	\$812.00
Turenshtine, Aaron	Call with A. Sexton, S. Cantor (K&E), E. Swager, E. Hengel, G. Joutouras, E. Asplund, E. Leal, M. Schwartz, A. Murphy, J. Rotbard, B. Barnwell, N. Adzima, C. Okike, C. Murphy, A. Smith (BRG, Moelis) regarding required tax items for modeling potential sal	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Prepare slides for a high level summary on Voyagers trading, staking business and mark to market theory for tax perspective.	\$630.00	4.0	\$2,520.00
Wilson, Clinton	Prepare product matrix slides for deck for Voyager's treatment of transactions.	\$630.00	3.8	\$2,394.00
Wilson, Clinton	Continue to prepare product matrix slides for deck for Voyager's treatment of transactions.	\$630.00	3.4	\$2,142.00
08/31/2022				
Gibian, Craig	Analyze tax consequences of potential restructuring transactions.	\$1,160.00	1.2	\$1,392.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
08/31/2022				
Heyman, Tom	Call with A. Turenshtine, T. Heyman, C. Wilson, H. Lim (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact pattern.	\$630.00	0.5	\$315.00
Heyman, Tom	Summarize book/tax adjustments and analyze the prior years characterization methods.	\$630.00	1.1	\$693.00
Lim, Han Xin	Compile Voyager facts and preliminary discussion on VGX token history and debit card offering.	\$870.00	2.4	\$2,088.00
Lim, Han Xin	Review Voyager product matrix.	\$870.00	1.3	\$1,131.00
Lim, Han Xin	Call with A. Turenshtine, T. Heyman, C. Wilson, H. Lim (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact pattern.	\$870.00	0.5	\$435.00
Padilla, Dana	Review Canadian shareholder public filings for section 382 analysis purposes.	\$1,020.00	1.8	\$1,836.00
Pickering, Maria	Perform Section 382 research.	\$870.00	2.0	\$1,740.00
Turenshtine, Aaron	Call with A. Turenshtine, T. Heyman, C. Wilson, H. Lim (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact pattern.	\$1,160.00	0.5	\$580.00
Wilson, Clinton	Prepare slide deck with tax steps summarizing various tax implications associated with lending transactions.	\$630.00	2.9	\$1,827.00
Wilson, Clinton	Call with A. Turenshtine, T. Heyman, C. Wilson, H. Lim (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact pattern.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/01/2022				
Boulos, Ala'a	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,160.00	0.6	\$696.00
Cukier, Lindsay	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,020.00	0.6	\$612.00
Gibian, Craig	Call with D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze tax consequences of potential restructuring transactions.	\$1,160.00	1.6	\$1,856.00
Gladman, Paul	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,020.00	0.6	\$612.00
Krozek, Derek	Call with C. Gibian, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/01/2022				
Lim, Han Xin	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$870.00	0.6	\$522.00
Lim, Han Xin	Call with A. Turenshtine, T. Weiss, C. Wilson (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact patterns and Deloitte working technical theories.	\$870.00	0.5	\$435.00
Lim, Han Xin	Review Voyager PowerPoint related to potential computation of tax basis.	\$870.00	1.0	\$870.00
McDermott, Jack	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$750.00	0.6	\$450.00
Pickering, Maria	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$870.00	0.6	\$522.00
Sullivan, Brian	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,160.00	0.6	\$696.00
Tasso, Nathan	Analyze tax characterization and consequences of customer deposits and a potential sale of assets.	\$1,160.00	1.6	\$1,856.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/01/2022				
Torres, Nicole	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$630.00	0.6	\$378.00
Tucker, Erin	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,020.00	0.6	\$612.00
Turenshtine, Aaron	Call with C. Gibian, D. Krozek, P. Gladman, E. Tucker, A. Boulos, M. Pickering, L. Cukier, N. Torres, B. Sullivan, H. Lim, J. McDermott (Deloitte) to discuss tax modeling related to potential gain/loss from proposed asset sale.	\$1,160.00	0.6	\$696.00
Turenshtine, Aaron	Call with H. Lim, T. Weiss, C. Wilson (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact patterns and Deloitte working technical theories.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshtine, H. Lim, C. Wilson (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact patterns and Deloitte working technical theories.	\$630.00	0.5	\$315.00
Wilson, Clinton	Prepare slides and product matrix for upcoming meeting with K&E.	\$630.00	2.6	\$1,638.00
Wilson, Clinton	Call with A. Turenshtine, H. Lim, T. Weiss (Deloitte) regarding action steps toward reorganizing Voyager respective product line fact patterns and Deloitte working technical theories.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/02/2022				
Boulos, Ala'a	Discuss status of outstanding tax data requests and related tax compliance update with A. Turensline, J. Forrest, C. Gibian, H. Lim, C. Wilson, D. Krozek (Deloitte) Tax.	\$1,160.00	1.1	\$1,276.00
Forrest, Jonathan	Review tax data materials received in response to Deloitte Tax information request list.	\$1,160.00	0.8	\$928.00
Forrest, Jonathan	Discuss status of outstanding tax data requests and related tax compliance update with A. Turensline, A. Boulos, C. Gibian, H. Lim, C. Wilson, D. Krozek (Deloitte) Tax.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Analyze treatment of sale of assets or other restructuring transaction.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Discuss status of outstanding tax data requests and related tax compliance update with A. Turensline, A. Boulos, J. Forrest, H. Lim, C. Wilson, D. Krozek (Deloitte) Tax.	\$1,160.00	1.1	\$1,276.00
Krozek, Derek	Discuss status of outstanding tax data requests and related tax compliance update with A. Turensline, A. Boulos, J. Forrest, C. Gibian, H. Lim, C. Wilson (Deloitte) Tax.	\$1,160.00	1.1	\$1,276.00
Lim, Han Xin	Review Voyager information related to tax treatment of customer deposits provided to Deloitte on 9/2/2022.	\$870.00	0.3	\$261.00
Lim, Han Xin	Call with A. Turensline, C. Wilson (Deloitte) to discuss implications of information related to book-tax-differences.	\$870.00	0.3	\$261.00
Lim, Han Xin	Discuss status of outstanding tax data requests and related tax compliance update with A. Turensline, A. Boulos, J. Forrest, C. Gibian, C. Wilson, D. Krozek (Deloitte) Tax.	\$870.00	1.1	\$957.00
Turensline, Aaron	Review inventory rollforward schedules for June 2021, December 2021, March 2022, June 2022.	\$1,160.00	2.6	\$3,016.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/02/2022				
Turenshine, Aaron	Call with C. Wilson, H. Lim (Deloitte) to discuss implications of information related to book-tax-differences.	\$1,160.00	0.3	\$348.00
Turenshine, Aaron	Discuss status of outstanding tax data requests and related tax compliance update with A. Boulos, J. Forrest, C. Gibian, H. Lim, C. Wilson, D. Krozek (Deloitte) Tax.	\$1,160.00	1.1	\$1,276.00
Wilson, Clinton	Prepare for upcoming meeting with K&E and GT by compiling list of questions related to book-tax differences.	\$630.00	1.2	\$756.00
Wilson, Clinton	Discuss status of outstanding tax data requests and related tax compliance update with A. Turenshine, A. Boulos, J. Forrest, C. Gibian, H. Lim, D. Krozek (Deloitte) Tax.	\$630.00	1.1	\$693.00
Wilson, Clinton	Call with A. Turenshine, H. Lim (Deloitte) to discuss implications of information related to book-tax-differences.	\$630.00	0.3	\$189.00
09/05/2022				
Krozek, Derek	Review mark to market inventory based on updated inventory listing and agreements provided by company.	\$1,160.00	1.7	\$1,972.00
Lim, Han Xin	Review Voyager information - inventory rolls.	\$870.00	0.5	\$435.00
09/06/2022				
Boulos, Ala'a	Discuss status update with respect to tax considerations related to the restructuring with C. Gibian, J. Forrest, A. Turenshine, D. Krozek (Deloitte), A. Sexton, S. Cantor (Kirkland & Ellis).	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/06/2022				
Boulos, Ala'a	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Chatten, Colin	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$870.00	0.6	\$522.00
Cukier, Lindsay	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,020.00	0.6	\$612.00
Forrest, Jonathan	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Discuss status update with respect to tax considerations related to the restructuring with C. Gibian, A. Turenshtine, A. Boulos, D. Krozek (Deloitte), A. Sexton, S. Cantor (Kirkland & Ellis).	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/06/2022				
Gibian, Craig	Call with D. Krozek, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze calculation of taxable income including upon a restructuring transaction that includes an asset sale.	\$1,160.00	1.8	\$2,088.00
Gibian, Craig	Discuss status update with respect to tax considerations related to the restructuring with J. Forrest, A. Turensline, A. Boulos, D. Krozek (Deloitte), A. Sexton, S. Cantor (Kirkland & Ellis).	\$1,160.00	1.0	\$1,160.00
Gladman, Paul	Call with C. Gibian, D. Krozek, A. Turensline, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,020.00	0.6	\$612.00
Heyman, Tom	Call with C. Gibian, D. Krozek, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$630.00	0.6	\$378.00
Heyman, Tom	Summarize book/tax adjustments and analyze the prior years characterization methods.	\$630.00	1.2	\$756.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/06/2022				
Krozek, Derek	Call with C. Gibian, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Discuss status update with respect to tax considerations related to the restructuring with C. Gibian, J. Forrest, A. Turensline, A. Boulos (Deloitte), A. Sexton, S. Cantor (Kirkland & Ellis).	\$1,160.00	1.0	\$1,160.00
Lim, Han Xin	Review potential tax treatment slides in connection with updated inventory listing provided by company.	\$870.00	0.5	\$435.00
McDermott, Jack	Call with C. Gibian, D. Krozek, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$750.00	0.6	\$450.00
McDermott, Jack	Update data request list for tax information.	\$750.00	0.8	\$600.00
Spowage, Kelly	Call with C. Gibian, D. Krozek, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Sullivan, Brian	Call with C. Gibian, D. Krozek, A. Turensline, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/06/2022				
Tasso, Nathan	Tax analysis of crypto borrowings and long positions as hedging transactions.	\$1,160.00	0.5	\$580.00
Torres, Nicole	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, E. Tucker, A. Boulos, L. Cukier, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$630.00	0.6	\$378.00
Tucker, Erin	Call with C. Gibian, D. Krozek, A. Turenshtine, P. Gladman, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,020.00	0.6	\$612.00
Turenshtine, Aaron	Call with C. Gibian, D. Krozek, P. Gladman, E. Tucker, A. Boulos, L. Cukier, N. Torres, B. Sullivan, K. Spowage, C. Chatten, T. Heyman, J. Forrest, J. McDermott (Deloitte) regarding potential tax consequences related to Canadian inbound transaction.	\$1,160.00	0.6	\$696.00
Turenshtine, Aaron	Review mark to market inventory based on updated inventory listing and agreements provided by company.	\$1,160.00	2.0	\$2,320.00
Turenshtine, Aaron	Discuss status update with respect to tax considerations related to the restructuring with C. Gibian, J. Forrest, A. Boulos, D. Krozek (Deloitte), A. Sexton, S. Cantor (Kirkland & Ellis).	\$1,160.00	1.0	\$1,160.00
Wilson, Clinton	Update potential tax treatment slides in connection with updated inventory listing provided by company.	\$630.00	2.6	\$1,638.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/07/2022				
Boulos, Ala'a	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, J. Forrest, D. Krozek, C. Wilson, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$1,160.00	0.7	\$812.00
Chatten, Colin	Consider questions in email correspondence from M. Butler, M. Dupill (Deloitte) regarding inversion transaction and tax consolidation.	\$870.00	0.4	\$348.00
Forrest, Jonathan	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, A. Boulos, D. Krozek, C. Wilson, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Review open item issue list pertaining to potential tax treatment of proposed asset sale.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, J. Forrest, A. Boulos, D. Krozek, C. Wilson, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze calculation of taxable income including potential asset sale.	\$1,160.00	1.1	\$1,276.00
Heyman, Tom	Call with A. Turenshtine, C. Wilson, H. Lim (Deloitte) to discuss compilation of Voyager tax issues summary and Voyager PowerPoint deck action steps pertaining to potential tax treatment of proposed asset sale.	\$630.00	0.4	\$252.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/07/2022				
Heyman, Tom	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek, C. Wilson, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$630.00	0.7	\$441.00
Krozek, Derek	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, C. Wilson, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$1,160.00	0.7	\$812.00
Krozek, Derek	Review summary of potential tax treatment of proposed sale.	\$1,160.00	1.3	\$1,508.00
Lim, Han Xin	Update Voyager PowerPoint pertaining to potential tax treatment of proposed asset sale.	\$870.00	0.5	\$435.00
Lim, Han Xin	Call with A. Turenshtine, C. Wilson, T. Heyman (Deloitte) to discuss compilation of Voyager tax issues summary and Voyager PowerPoint deck action steps pertaining to potential tax treatment of proposed asset sale.	\$870.00	0.4	\$348.00
Lim, Han Xin	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek, C. Wilson, T. Heyman (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$870.00	0.7	\$609.00
Turenshtine, Aaron	Email C. Gibian (Deloitte) regarding information received from GT in tax return walkthrough.	\$1,160.00	0.4	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/07/2022				
Turenshtine, Aaron	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), C. Gibian, J. Forrest, A. Boulos, D. Krozek, C. Wilson, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$1,160.00	0.7	\$812.00
Turenshtine, Aaron	Call with C. Wilson, T. Heyman, H. Lim (Deloitte) to discuss compilation of Voyager tax issues summary and Voyager PowerPoint deck action steps pertaining to potential tax treatment of proposed asset sale.	\$1,160.00	0.4	\$464.00
Wilson, Clinton	Call with A. Turenshtine, T. Heyman, H. Lim (Deloitte) to discuss compilation of Voyager tax issues summary and Voyager PowerPoint deck action steps pertaining to potential tax treatment of proposed asset sale.	\$630.00	0.4	\$252.00
Wilson, Clinton	Call with A. Sexton, S. Cantor (K&E) C. Love, A. Lehman (GT), A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek, T. Heyman, H. Lim (Deloitte) to review 2021 Voyager tax returns and underlying positions taken / analysis performed.	\$630.00	0.7	\$441.00
09/08/2022				
Butler, Mike	Review inventory of instruments provided by company.	\$1,020.00	1.1	\$1,122.00
Chatten, Colin	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/08/2022				
Cukier, Lindsay	Call with C. Gibian, D. Krozek, A. Turenshine, E. Tucker, N. Torres, K. Spowage, C. Chatten, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Forrest, Jonathan	Review tax treatment of coin swaps.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Call with D. Krozek, A. Turenshine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income upon restructuring transactions.	\$1,160.00	1.3	\$1,508.00
Heyman, Tom	Call with C. Gibian, D. Krozek, A. Turenshine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00
Heyman, Tom	Further summarize findings on lending details.	\$630.00	0.4	\$252.00
Krozek, Derek	Call with C. Gibian, A. Turenshine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Prepare summary on Voyager product & open issues by collating product summaries and related open tax issues post-review.	\$870.00	3.5	\$3,045.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/08/2022				
Lim, Han Xin	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$870.00	0.5	\$435.00
McDermott, Jack	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan (Deloitte) related to potential tax consequences of the proposed asset sale.	\$750.00	0.5	\$375.00
Pickering, Maria	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$870.00	0.5	\$435.00
Spowage, Kelly	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Sullivan, Brian	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Tasso, Nathan	Tax analysis of crypto borrowings and long positions as hedging transactions.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/08/2022				
Torres, Nicole	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00
Tucker, Erin	Call with C. Gibian, D. Krozek, A. Turenshtine, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with C. Gibian, D. Krozek, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, T. Weiss, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Prepare for internal touchpoint call with C. Gibian, R. Massey, A. Boulos (Deloitte).	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Call with C. Gibian, D. Krozek, A. Turenshtine, E. Tucker, N. Torres, K. Spowage, C. Chatten, L. Cukier, T. Heyman, H. Lim, M. Pickering, B. Sullivan, J. McDermott (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00
Wilson, Clinton	Prepare points for one page summary and provided by client documents pertaining to potential tax treatment of proposed asset sale.	\$630.00	0.8	\$504.00
09/09/2022				
Abney, Teresa	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek (Deloitte).	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/09/2022				
Boulos, Ala'a	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, A. Turenshtine, C. Gibian, J. Forrest, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00
Boulos, Ala'a	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, H. Lim, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Cooper, Matt	Discuss tax method and reporting considerations with M. Ulleweit, A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, A. Turenshtine, T. Heyman, C. Gibian, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, A. Turenshtine, C. Gibian, A. Boulos, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Review legal opinion regarding qualification of VGX and New VGX as a security.	\$1,160.00	1.6	\$1,856.00
Gibian, Craig	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze financial statements and calculation of taxable income.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, A. Turenshtine, J. Forrest, A. Boulos, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/09/2022				
Heyman, Tom	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, C. Gibian, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$630.00	0.7	\$441.00
Krozek, Derek	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, H. Lim, A. Boulos (Deloitte).	\$1,160.00	0.7	\$812.00
Krozek, Derek	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Prepare for upcoming discussion tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, A. Boulos, D. Krozek (Deloitte).	\$870.00	0.1	\$87.00
Lim, Han Xin	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, A. Boulos, D. Krozek (Deloitte).	\$870.00	0.7	\$609.00
Turenshtine, Aaron	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, T. Weiss, J. Forrest, T. Heyman, C. Gibian, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Turenshtine, Aaron	Discuss tax method and reporting considerations with M. Ulleweit, M. Cooper, C. Gibian, J. Forrest, A. Boulos, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.6	\$696.00
Turenshtine, Aaron	Email C. Gibian (Deloitte) regarding tax reporting considerations call with K&E and Voyager.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/09/2022				
Ulleweit, Michael	Discuss tax method and reporting considerations with M. Cooper, A. Turenshtine, C. Gibian, J. Forrest, A. Boulos, D. Krozek, T. Abney (Deloitte).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), C. Wilson, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$630.00	0.7	\$441.00
Wilson, Clinton	Discuss tax reporting considerations with E. Psaropoulos, A. Prithipaul (Voyager), A. Sexton, S. Cantor (K&E), T. Weiss, J. Forrest, A. Turenshtine, T. Heyman, C. Gibian, H. Lim, A. Boulos, D. Krozek (Deloitte).	\$630.00	0.7	\$441.00
09/12/2022				
Butler, Mike	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Cukier, Lindsay	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Forrest, Jonathan	Review legal opinion regarding qualification of VGX and New VGX as a security.	\$1,160.00	1.2	\$1,392.00
Forrest, Jonathan	Call with T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/12/2022				
Gibian, Craig	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Call with J. Forrest, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00
Krozek, Derek	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Review Voyager PowerPoint related to potential computation of tax basis.	\$870.00	0.3	\$261.00
Lim, Han Xin	Call with J. Forrest, T. Heyman, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$870.00	0.5	\$435.00
Pickering, Maria	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$870.00	0.5	\$435.00

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Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/12/2022				
Sullivan, Brian	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Torres, Nicole	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00
Tucker, Erin	Call with J. Forrest, T. Heyman, H. Lim, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, T. Weiss, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Organize open items listing related to tax basis computation for internal discussions and follow up with K&E for next steps.	\$1,160.00	2.0	\$2,320.00
Weiss, Thomas	Call with J. Forrest, T. Heyman, H. Lim, E. Tucker, M. Butler, C. Gibian, B. Sullivan, L. Cukier, D. Krozek, A. Turenshtine, M. Pickering, N. Torres (Deloitte) related to potential tax consequences of the proposed asset sale.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/13/2022				
Boulos, Ala'a	Call M. Butler, J. Forrest, C. Gibian, A. Turenshine, D. Krozek (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,160.00	0.5	\$580.00
Boulos, Ala'a	Call with A. Sexton (Kirkland), J. Forrest, C. Gibian, A. Turenshine, M. Butler, J. McDermott, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,160.00	0.6	\$696.00
Butler, Mike	Call A. Boulos, J. Forrest, C. Gibian, A. Turenshine, D. Krozek (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,020.00	0.5	\$510.00
Butler, Mike	Call with A. Sexton (Kirkland), A. Boulos, J. Forrest, C. Gibian, A. Turenshine, J. McDermott, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,020.00	0.6	\$612.00
Forrest, Jonathan	Call M. Butler, A. Boulos, C. Gibian, A. Turenshine, D. Krozek (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with A. Sexton (Kirkland), A. Boulos, C. Gibian, A. Turenshine, M. Butler, J. McDermott, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Call M. Butler, A. Boulos, J. Forrest, A. Turenshine, D. Krozek (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/13/2022				
Gibian, Craig	Call with A. Sexton (Kirkland), A. Boulos, J. Forrest, A. Turenshine, M. Butler, J. McDermott, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Call M. Butler, A. Boulos, J. Forrest, C. Gibian, A. Turenshine (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,160.00	0.5	\$580.00
McDermott, Jack	Call with A. Sexton (Kirkland), A. Boulos, J. Forrest, C. Gibian, A. Turenshine, M. Butler, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$750.00	0.6	\$450.00
Penico, Victor	Call with A. Sexton (Kirkland), A. Boulos, J. Forrest, C. Gibian, A. Turenshine, M. Butler, J. McDermott (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call M. Butler, A. Boulos, J. Forrest, C. Gibian, D. Krozek (Deloitte) to discuss obligations with respect to fiscal 2021 tax return.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with A. Sexton (Kirkland), A. Boulos, J. Forrest, C. Gibian, M. Butler, J. McDermott, V. Penico (Deloitte) to discuss 2021 tax return positions and go forward tax compliance requirements and procedures.	\$1,160.00	0.6	\$696.00
09/14/2022				
Gibian, Craig	Analyze tax consequences of asset sale.	\$1,160.00	1.5	\$1,740.00
09/15/2022				
Cutler, Jonathan	Analyze tax consequences of asset sale.	\$1,020.00	0.2	\$204.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/15/2022				
Forrest, Jonathan	Call with A. Turenshine, T. Heyman, D. Krozek, T. Weiss, E. Tucker, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Discuss tax modeling considerations related to the potential asset sale transaction with C. Gibian, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss tax modeling considerations related to the potential asset sale transaction with J. Forrest, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Heyman, Tom	Call with A. Turenshine, C. Wilson, H. Lim, T. Weiss (Deloitte) to discuss the client's product matrix and additional tax considerations regarding withholdings and ownership.	\$630.00	0.6	\$378.00
Heyman, Tom	Call with A. Turenshine, H. Lim, T. Weiss, C. Wilson (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$630.00	1.2	\$756.00
Heyman, Tom	Call with K. Spowage, T. Weiss, C. Wilson (Deloitte) to discuss international tax considerations including US and French tax implications of prior acquisitions and inversion considerations.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with A. Turenshine, D. Krozek, J. Forrest, T. Weiss, E. Tucker, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$630.00	0.6	\$378.00
Krozek, Derek	Call with A. Turenshine, T. Heyman, J. Forrest, T. Weiss, E. Tucker, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/15/2022				
Krozek, Derek	Discuss tax modeling considerations related to the potential asset sale transaction with C. Gibian, J. Forrest (Deloitte).	\$1,160.00	0.5	\$580.00
Lim, Han Xin	Prepare for upcoming call with A. Turenshtine, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$870.00	0.1	\$87.00
Lim, Han Xin	Call with A. Turenshtine, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$870.00	1.2	\$1,044.00
Lim, Han Xin	Email K. Spowage (Deloitte) regarding inversion issue.	\$870.00	0.6	\$522.00
Lim, Han Xin	Call with A. Turenshtine, C. Wilson, T. Weiss, T. Heyman (Deloitte) to discuss the client's product matrix and additional tax considerations regarding withholdings and ownership.	\$870.00	0.6	\$522.00
Pickering, Maria	Call with A. Turenshtine, T. Heyman, D. Krozek, J. Forrest, T. Weiss, E. Tucker, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$870.00	0.6	\$522.00
Spowage, Kelly	Call with T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss international tax considerations including US and French tax implications of prior acquisitions and inversion considerations.	\$1,160.00	0.5	\$580.00
Torres, Nicole	Call with A. Turenshtine, T. Heyman, D. Krozek, J. Forrest, T. Weiss, E. Tucker, M. Pickering (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/15/2022				
Tucker, Erin	Call with A. Turenshtine, T. Heyman, D. Krozek, J. Forrest, T. Weiss, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$1,020.00	0.6	\$612.00
Turenshtine, Aaron	Call with C. Wilson, H. Lim, T. Weiss, T. Heyman (Deloitte) to discuss the client's product matrix and additional tax considerations regarding withholdings and ownership.	\$1,160.00	0.6	\$696.00
Turenshtine, Aaron	Call with H. Lim, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$1,160.00	1.2	\$1,392.00
Turenshtine, Aaron	Call with T. Heyman, D. Krozek, J. Forrest, T. Weiss, E. Tucker, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$1,160.00	0.6	\$696.00
Turenshtine, Aaron	Update tax considerations document.	\$1,160.00	1.2	\$1,392.00
Weiss, Thomas	Call with A. Turenshtine, T. Heyman, D. Krozek, J. Forrest, E. Tucker, M. Pickering, N. Torres (Deloitte) related to setting up of tax gain/(loss) computations for proposed asset sale.	\$630.00	0.6	\$378.00
Weiss, Thomas	Prepare for upcoming call with A. Turenshtine, H. Lim, C. Wilson, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$630.00	0.1	\$63.00
Weiss, Thomas	Call with A. Turenshtine, H. Lim, C. Wilson, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$630.00	1.2	\$756.00
Weiss, Thomas	Call with K. Spowage, C. Wilson, T. Heyman (Deloitte) to discuss international tax considerations including US and French tax implications of prior acquisitions and inversion considerations.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/15/2022				
Weiss, Thomas	Call with A. Turenshine, C. Wilson, H. Lim, T. Heyman (Deloitte) to discuss the client's product matrix and additional tax considerations regarding withholdings and ownership.	\$630.00	0.5	\$315.00
Wilson, Clinton	Call with K. Spowage, T. Weiss, T. Heyman (Deloitte) to discuss international tax considerations including US and French tax implications of prior acquisitions and inversion considerations.	\$630.00	0.5	\$315.00
Wilson, Clinton	Call with A. Turenshine, H. Lim, T. Weiss, T. Heyman (Deloitte) to discuss the client's product matrix and additional tax considerations regarding withholdings and ownership.	\$630.00	0.6	\$378.00
Wilson, Clinton	Call with A. Turenshine, H. Lim, T. Weiss, T. Heyman (Deloitte) to discuss current status of tax matters summary and update additional considerations.	\$630.00	1.2	\$756.00
09/16/2022				
Boulos, Ala'a	Discuss next steps related to tax modeling and information needs with R. Massey, C. Gibian, A. Turenshine, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Boulos, Ala'a	Discuss next steps related to tax modeling with A. Sexton (Kirkland & Ellis), C. Gibian, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Cutler, Jonathan	Continue to analyze tax consequences of asset sale.	\$1,020.00	0.5	\$510.00
Forrest, Jonathan	Discuss next steps related to tax modeling and information needs with A. Boulos, R. Massey, C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Gibian, Craig	Discuss next steps related to tax modeling and information needs with A. Boulos, R. Massey, A. Turenshine, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Gibian, Craig	Discuss next steps related to tax modeling with A. Sexton (Kirkland & Ellis), A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/16/2022				
Gibian, Craig	Analyze tax consequences of asset sale.	\$1,160.00	1.7	\$1,972.00
Krozek, Derek	Discuss next steps related to tax modeling and information needs with A. Boulos, R. Massey, C. Gibian, A. Turenshine, J. Forrest (Deloitte).	\$1,160.00	1.5	\$1,740.00
Krozek, Derek	Discuss next steps related to tax modeling with A. Sexton (Kirkland & Ellis), C. Gibian, A. Boulos (Deloitte).	\$1,160.00	0.5	\$580.00
Massey, Rob	Discuss next steps related to tax modeling and information needs with A. Boulos, C. Gibian, A. Turenshine, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Tasso, Nathan	Analyze staking transaction characterization.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discuss next steps related to tax modeling and information needs with A. Boulos, R. Massey, C. Gibian, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Tzavelis, Elias	Discuss tax modeling considerations related to the potential asset sale transaction with A. Boulos, C. Gibian, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
09/17/2022				
Lim, Han Xin	Review tax issues summary documentation.	\$870.00	0.2	\$174.00
09/19/2022				
Boulos, Ala'a	Discuss tax modeling and related analysis being performed with C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Turenshine (Deloitte) to discuss next steps to calculate restructuring model.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare parameters for modeling taxable income upon restructuring transaction.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/19/2022				
Gibian, Craig	Discuss tax modeling and related analysis being performed with A. Turenshtine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Krozek, Derek	Discuss tax modeling and related analysis being performed with C. Gibian, A. Turenshtine, A. Boulos (Deloitte).	\$1,160.00	0.5	\$580.00
Pickering, Maria	Email J. Wegesin (Deloitte) with instructions to prepare the Section 382 analysis for Voyager.	\$870.00	1.0	\$870.00
Tasso, Nathan	Analysis of tax consequences of potential bankruptcy transaction.	\$1,160.00	0.8	\$928.00
Turenshtine, Aaron	Call with C. Gibian (Deloitte) to discuss next steps to calculate restructuring model.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Review international and information reporting components of summary document regarding requirements that may apply to company fact pattern.	\$1,160.00	1.0	\$1,160.00
Turenshtine, Aaron	Discuss tax modeling and related analysis being performed with C. Gibian, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
09/20/2022				
Gibian, Craig	Prepare framework for models to calculate taxable income following restructuring transaction.	\$1,160.00	1.1	\$1,276.00
Krozek, Derek	Review potential tax treatment related to proposed asset sale.	\$1,160.00	2.2	\$2,552.00
09/21/2022				
Boulos, Ala'a	Review plan related to computation of asset basis.	\$1,160.00	1.4	\$1,624.00
Pickering, Maria	Call with J. Wegesin (Deloitte) to analyze Canadian Early Warning public filings for Voyager Digital Section 382 analysis.	\$870.00	0.7	\$609.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/21/2022				
Wegesin, Jack	Call with M. Pickering (Deloitte) to analyze Canadian Early Warning public filings for Voyager Digital Section 382 analysis.	\$630.00	0.7	\$441.00
Wegesin, Jack	Draft section 382 shift analysis workpaper for Voyager Digital.	\$630.00	2.7	\$1,701.00
09/22/2022				
Boulos, Ala'a	Review computation of asset basis.	\$1,160.00	1.8	\$2,088.00
Pickering, Maria	Pull reports related to Voyager's Shareholders ownership over last 4 years.	\$870.00	1.3	\$1,131.00
Tasso, Nathan	Analyze tax consequences of bankruptcy transaction.	\$1,160.00	0.5	\$580.00
Wegesin, Jack	Draft section 382 shift analysis workpaper for Voyager Digital.	\$630.00	2.8	\$1,764.00
09/25/2022				
Gibian, Craig	Analyze constructs for calculating taxable income upon restructuring transaction.	\$1,160.00	1.0	\$1,160.00
09/26/2022				
Gibian, Craig	Prepare constructs for modeling taxable income upon restructuring transaction.	\$1,160.00	0.8	\$928.00
09/28/2022				
Forrest, Jonathan	Call with C. Gibian (Deloitte) to discuss characterization of asset purchase agreement.	\$1,160.00	0.9	\$1,044.00
Forrest, Jonathan	Review asset purchase agreement.	\$1,160.00	1.7	\$1,972.00
Gibian, Craig	Call with J. Forrest (Deloitte) to discuss characterization of asset purchase agreement.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Review terms of asset purchase agreement; analyze construct for calculating taxable income.	\$1,160.00	1.2	\$1,392.00
Pickering, Maria	Meeting with J. Wegesin (Deloitte) to discuss the Canadian public filings by the Voyager's shareholders for Section 382 purposes.	\$870.00	0.4	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/28/2022				
Turensline, Aaron	Review draft asset purchase agreement terms.	\$1,160.00	1.5	\$1,740.00
Wegesin, Jack	Meeting with M. Pickering (Deloitte) to discuss the Canadian public filings by the Voyager's shareholders for Section 382 purposes.	\$630.00	0.4	\$252.00
Wegesin, Jack	Update equity transactions into Section 382 Software to develop the Section 382 Shift Analysis Model.	\$630.00	2.2	\$1,386.00
09/29/2022				
Boulos, Ala'a	Discuss asset purchase agreement provided and related income tax consequences with C. Gibian, J. Forrest, A. Turensline, A. Boyd, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Boyd, Anna	Discuss asset purchase agreement provided and related income tax consequences with C. Gibian, J. Forrest, A. Turensline, A. Boulos, D. Krozek (Deloitte).	\$870.00	0.7	\$609.00
Forrest, Jonathan	Discuss asset purchase agreement provided and related income tax consequences with C. Gibian, A. Turensline, A. Boulos, A. Boyd, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss asset purchase agreement provided and related income tax consequences with J. Forrest, A. Turensline, A. Boulos, A. Boyd, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Gibian, Craig	Review draft asset purchase agreement and analyze tax consequences.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Discuss asset purchase agreement provided and related income tax consequences with C. Gibian, J. Forrest, A. Turensline, A. Boulos, A. Boyd (Deloitte).	\$1,160.00	0.7	\$812.00
Pickering, Maria	Review the Canadian public filings to identify the 5-percent shareholders for section 382 purposes.	\$870.00	1.5	\$1,305.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/29/2022				
Turenshine, Aaron	Discuss asset purchase agreement provided and related income tax consequences with C. Gibian, J. Forrest, A. Boulos, A. Boyd, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Wegesin, Jack	Enter equity transactions into Section 382 Software to develop the Section 382 Shift Analysis Model.	\$630.00	3.4	\$2,142.00
09/30/2022				
Forrest, Jonathan	Discuss next steps in analyzing impact of draft purchase agreement filed with the bankruptcy court with C. Gibian, A. Turenshine (Deloitte).	\$1,160.00	0.4	\$464.00
Forrest, Jonathan	Discuss draft purchase agreement filed with the bankruptcy court with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Discuss draft purchase agreement filed with the bankruptcy court with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Discuss next steps in analyzing impact of draft purchase agreement filed with the bankruptcy court with J. Forrest, A. Turenshine (Deloitte).	\$1,160.00	0.4	\$464.00
Krozek, Derek	Discuss draft purchase agreement filed with the bankruptcy court with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Turenshine (Deloitte).	\$1,160.00	1.1	\$1,276.00
McDermott, Jack	Summarize asset purchase agreement filed in the docket 9/28/22.	\$750.00	0.5	\$375.00
Pickering, Maria	Call with E. Tucker, J. Wegesin (Deloitte) to discuss the treatment of Voyager's shareholders for Section 382 purposes.	\$870.00	0.4	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
09/30/2022				
Tucker, Erin	Call with J. Wegesin, M. Pickering (Deloitte) to discuss the treatment of Voyager's shareholders for Section 382 purposes.	\$1,020.00	0.4	\$408.00
Turensine, Aaron	Discuss draft purchase agreement filed with the bankruptcy court with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, D. Krozek (Deloitte).	\$1,160.00	1.1	\$1,276.00
Turensine, Aaron	Discuss next steps in analyzing impact of draft purchase agreement filed with the bankruptcy court with C. Gibian, J. Forrest (Deloitte).	\$1,160.00	0.4	\$464.00
Wegesin, Jack	Call with E. Tucker, M. Pickering (Deloitte) to discuss the treatment of Voyager's shareholders for Section 382 purposes.	\$630.00	0.4	\$252.00
10/02/2022				
Gibian, Craig	Analyze treatment of dollarization of claims and treatment of asset sale.	\$1,160.00	1.1	\$1,276.00
Tasso, Nathan	Analyze tax consequences of dollarization of investor claims to Voyager currency (VGR).	\$1,160.00	0.2	\$232.00
10/03/2022				
Boulos, Ala'a	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, E. Tucker, A. Turensine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,160.00	0.5	\$580.00
Boyd, Anna	Meeting with C. Gibian, N. Tasso (Deloitte) to discuss tax consequences of restructuring transaction.	\$870.00	1.0	\$870.00
Boyd, Anna	Call with T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turensine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/03/2022				
Boyd, Anna	Draft action items following internal meeting with A. Turenshtine (Deloitte) regarding components of client provided inventory listing.	\$870.00	0.5	\$435.00
Boyd, Anna	Review of asset purchase agreement.	\$870.00	1.0	\$870.00
Forrest, Jonathan	Discuss updated terms to the restructuring with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshtine (Deloitte).	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss updated terms to the restructuring with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Turenshtine (Deloitte).	\$1,160.00	0.6	\$696.00
Gibian, Craig	Meeting with N. Tasso, A. Boyd (Deloitte) to discuss tax consequences of restructuring transaction.	\$1,160.00	1.0	\$1,160.00
Gladman, Paul	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,020.00	0.5	\$510.00
Heyman, Tom	Call with A. Boyd, T. Weiss, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with T. Weiss, H. Lim (Deloitte) to discuss customer token settlement calculations.	\$630.00	0.7	\$441.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/03/2022				
Lim, Han Xin	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$870.00	0.5	\$435.00
Lim, Han Xin	Call with T. Weiss, T. Heyman (Deloitte) to discuss customer token settlement calculations.	\$870.00	0.7	\$609.00
McDermott, Jack	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$750.00	0.5	\$375.00
Sullivan, Brian	Call with A. Boyd, T. Weiss, T. Heyman, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,160.00	0.5	\$580.00
Tasso, Nathan	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss tax consequences of restructuring transaction.	\$1,160.00	1.0	\$1,160.00
Torres, Nicole	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshtine, J. McDermott (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$630.00	0.5	\$315.00
Tucker, Erin	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, A. Turenshtine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/03/2022				
Turenshine, Aaron	Discuss updated terms to the restructuring with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest (Deloitte).	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with A. Boyd, T. Weiss, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Analysis of inventory files to calculate potential tax consequences on liquidation of crypto assets.	\$1,160.00	1.1	\$1,276.00
Weiss, Thomas	Prepare for upcoming call with H. Lim, T. Heyman (Deloitte) to discuss customer token settlement calculations.	\$630.00	0.2	\$126.00
Weiss, Thomas	Call with H. Lim, T. Heyman (Deloitte) to discuss customer token settlement calculations.	\$630.00	0.7	\$441.00
Weiss, Thomas	Call with A. Boyd, T. Heyman, B. Sullivan, H. Lim, P. Gladman, J. Forrest, A. Boulos, E. Tucker, A. Turenshine, J. McDermott, N. Torres (Deloitte) regarding potential gain / (loss) tax computation based on company provided inventory listing.	\$630.00	0.5	\$315.00
10/04/2022				
Boyd, Anna	Draft and reorganized notes/action items related to recognition of gain/loss as a result of asset purchase agreement.	\$870.00	0.7	\$609.00
Boyd, Anna	Call with C. Gibian (Deloitte) to discuss modeling and tax theories of restructuring transaction.	\$870.00	1.2	\$1,044.00
Boyd, Anna	Review asset purchase agreement.	\$870.00	0.5	\$435.00
Boyd, Anna	Read and analyze Revenue Rule 2003 -7 to understand how constructive sale/forward contracts.	\$870.00	0.6	\$522.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/04/2022				
Gibian, Craig	Call with A. Boyd (Deloitte) to discuss modeling and tax theories of restructuring transaction.	\$1,160.00	1.2	\$1,392.00
Lim, Han Xin	Call with T. Weiss (Deloitte) on reconciling existing customer liability against valuation of assets Voyager still retains.	\$870.00	0.3	\$261.00
Wegesin, Jack	Enter 5% shareholder transactions into 382 Software to develop Section 382 shift analysis model.	\$630.00	2.4	\$1,512.00
Weiss, Thomas	Compare settlement calculation of crypto assets vs loss on bitcoin.	\$630.00	3.5	\$2,205.00
Weiss, Thomas	Call with H. Lim (Deloitte) on reconciling existing customer liability against valuation of assets Voyager still retains.	\$630.00	0.3	\$189.00
10/05/2022				
Boyd, Anna	Review estimated basis when no records of purchase price and researched reasonable methods for estimating basis including review of IRC section 1221 and regulations thereunder.	\$870.00	0.6	\$522.00
Gibian, Craig	Analyze tax treatment of asset sale for purposes of modeling taxable income.	\$1,160.00	1.0	\$1,160.00
Pickering, Maria	Review asset purchase agreement.	\$870.00	1.0	\$870.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	4.3	\$2,709.00
10/06/2022				
Boulos, Ala'a	Call with C. Chatten, T. Weiss, P. Gladman, J. McDermott, B. Sullivan, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$1,160.00	0.2	\$232.00
Boyd, Anna	Draft notes from meeting with C. Gibian, N. Tasso, A. Boyd (Deloitte Tax) regarding discuss modeling inputs.	\$870.00	0.2	\$174.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/06/2022				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to discuss modeling inputs.	\$870.00	0.5	\$435.00
Boyd, Anna	Meeting with C. Gibian, N. Tasso (Deloitte) to discuss modeling inputs.	\$870.00	0.5	\$435.00
Boyd, Anna	Review Second Amendment to the asset purchase agreement.	\$870.00	0.8	\$696.00
Boyd, Anna	Review research and notes in preparation for call with N. Tasso, C. Gibian (Deloitte) regarding modeling inputs.	\$870.00	0.2	\$174.00
Boyd, Anna	Draft description of restructuring transaction.	\$870.00	1.1	\$957.00
Boyd, Anna	Draft modeling inputs outline for team.	\$870.00	0.8	\$696.00
Chatten, Colin	Call with T. Weiss, P. Gladman, J. McDermott, B. Sullivan, A. Boulos, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$870.00	0.2	\$174.00
Forrest, Jonathan	Call with C. Chaten, T. Weiss, P. Gladman, J. McDermott, B. Sullivan, A. Boulos, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$1,160.00	0.2	\$232.00
Forrest, Jonathan	Review settlement calculation pertaining to potential tax gain/loss from asset sale.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to discuss modeling inputs.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Meeting with N. Tasso, A. Boyd (Deloitte) to discuss modeling inputs.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze tax consequences of proposed asset sale.	\$1,160.00	0.8	\$928.00
Gladman, Paul	Call with C. Chaten, T. Weiss, J. McDermott, B. Sullivan, A. Boulos, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$1,020.00	0.2	\$204.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/06/2022				
McDermott, Jack	Call with C. Chatten, T. Weiss, P. Gladman, B. Sullivan, A. Boulos, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$750.00	0.2	\$150.00
McDermott, Jack	Review second amended plan of reorganization and disclosure statement.	\$750.00	0.6	\$450.00
Sullivan, Brian	Call with C. Chatten, T. Weiss, P. Gladman, J. McDermott, A. Boulos, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$1,160.00	0.2	\$232.00
Tasso, Nathan	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss modeling inputs.	\$1,160.00	0.5	\$580.00
Torres, Nicole	Call with C. Chatten, T. Weiss, P. Gladman, J. McDermott, B. Sullivan, A. Boulos, J. Forrest (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$630.00	0.2	\$126.00
Turensine, Aaron	Review calculations on disposition on sale of crypto assets held.	\$1,160.00	1.5	\$1,740.00
Weiss, Thomas	Call with C. Chatten, P. Gladman, J. McDermott, B. Sullivan, A. Boulos, J. Forrest, N. Torres (Deloitte) regarding potential state tax consequences of proposed asset sale.	\$630.00	0.2	\$126.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	1.5	\$945.00
10/07/2022				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to refine modeling inputs and discuss process for putting model together.	\$870.00	0.5	\$435.00
Boyd, Anna	Review modeling input outline in preparation for meeting with C. Gibian (Deloitte).	\$870.00	0.3	\$261.00
Boyd, Anna	Prepare first draft on modeling inputs outline.	\$870.00	1.2	\$1,044.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/07/2022				
Boyd, Anna	Review the CEO declaration and bankruptcy petition for information on the mechanics of customer accounts and client's lending business.	\$870.00	0.7	\$609.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to refine modeling inputs and discuss process for putting model together.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Review inputs for modeling taxable income upon restructuring transaction.	\$1,160.00	0.9	\$1,044.00
10/10/2022				
Boyd, Anna	Meeting with C. Gibian, N. Tasso (Deloitte) to discuss working draft of modeling input outline.	\$870.00	0.5	\$435.00
Boyd, Anna	Review working draft of modeling inputs outline.	\$870.00	0.8	\$696.00
Boyd, Anna	Review outline of modeling inputs.	\$870.00	1.1	\$957.00
Boyd, Anna	Prepare for upcoming meeting with C. Gibian, N. Tasso (Deloitte) to discuss working draft of modeling input outline.	\$870.00	0.3	\$261.00
Gibian, Craig	Meeting with N. Tasso, A. Boyd (Deloitte) to discuss working draft of modeling input outline.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare inputs for modeling taxable income upon restructuring transaction.	\$1,160.00	1.2	\$1,392.00
Krozek, Derek	Review potential tax treatment options for proposed asset sale.	\$1,160.00	1.5	\$1,740.00
Tasso, Nathan	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss working draft of modeling input outline.	\$1,160.00	0.5	\$580.00
10/11/2022				
Boyd, Anna	Review input outline related to the second amended asset purchase agreement.	\$870.00	0.7	\$609.00
Gibian, Craig	Analyze calculation of taxable income upon restructuring transaction.	\$1,160.00	1.5	\$1,740.00
Turensine, Aaron	Review rebalance/settlement calculations.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/12/2022				
Gibian, Craig	Prepare draft of inputs for modeling tax consequences of restructuring transaction.	\$1,160.00	1.2	\$1,392.00
10/13/2022				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to review modeling constructs and discuss theories of support.	\$870.00	0.7	\$609.00
Boyd, Anna	Discuss modeling constructs and inputs for restructuring transaction with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$870.00	0.5	\$435.00
Boyd, Anna	Prepare for upcoming modeling constructs meeting with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$870.00	0.4	\$348.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to review modeling constructs and discuss theories of support.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss modeling constructs and inputs for restructuring transaction with A. Sexton, S. Cantor (Kirkland & Ellis), A. Turenshine, D. Krozek, A. Boyd (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare inputs for modeling tax consequences of restructuring transaction.	\$1,160.00	1.4	\$1,624.00
Heyman, Tom	Call with T. Weiss, A. Turenshine (Deloitte) to discuss updates to the settlement calculation.	\$630.00	0.5	\$315.00
Krozek, Derek	Discuss modeling constructs and inputs for restructuring transaction with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshine, A. Boyd (Deloitte).	\$1,160.00	0.5	\$580.00
Krozek, Derek	Formulate consequences related to various tax treatment options.	\$1,160.00	1.6	\$1,856.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/13/2022				
Turenshine, Aaron	Discuss modeling constructs and inputs for restructuring transaction with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, D. Krozek, A. Boyd (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with T. Weiss, T. Heyman (Deloitte) to discuss updates to the settlement calculation related to the proposed asset purchase agreement.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Prepare for upcoming call with A. Turenshine, T. Heyman (Deloitte) to discuss updates to the settlement calculation related to the proposed asset purchase agreement.	\$630.00	0.2	\$126.00
Weiss, Thomas	Call with A. Turenshine, T. Heyman (Deloitte) to discuss updates to the settlement calculation related to the proposed asset purchase agreement.	\$630.00	0.5	\$315.00
10/14/2022				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to discuss modeling construct/input outline following feedback.	\$870.00	0.9	\$783.00
Boyd, Anna	Prepare restructuring modeling input outline into step by step instructions.	\$870.00	2.6	\$2,262.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to discuss modeling construct/input outline following feedback.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Prepare steps for model of tax consequences of restructuring transactions.	\$1,160.00	0.8	\$928.00
Pickering, Maria	Pull report for the company's current debt trading prices.	\$870.00	1.2	\$1,044.00
Turenshine, Aaron	Review tax settlement calculations based on company provided customer inventory listings.	\$1,160.00	1.0	\$1,160.00
10/17/2022				
Boyd, Anna	Review modeling outline for restructuring transaction.	\$870.00	2.3	\$2,001.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/17/2022				
Boyd, Anna	Review modeling outline for next steps for distributing outline to modeling team.	\$870.00	0.2	\$174.00
Gibian, Craig	Prepare inputs for modeling of tax consequences of restructuring transactions.	\$1,160.00	1.1	\$1,276.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	0.3	\$189.00
10/18/2022				
Forrest, Jonathan	Review second amended chapter 11 plan.	\$1,160.00	1.2	\$1,392.00
Gibian, Craig	Prepare outline regarding modeling of tax consequences of restructuring transaction.	\$1,160.00	1.8	\$2,088.00
Heyman, Tom	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	1.9	\$1,197.00
Heyman, Tom	Meeting with A. Turenshine (partial), T. Weiss (Deloitte) to discuss the customer settlement and rebalancing calculation.	\$630.00	1.6	\$1,008.00
Pickering, Maria	Review annual reports for the period of 2018- 2020 to identify equity transactions for section 382 purpose.	\$870.00	2.9	\$2,523.00
Tasso, Nathan	Perform analysis of tax consequences of restructuring transaction.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Meeting (partial) with T. Weiss, T. Heyman (Deloitte) to discuss the customer settlement and rebalancing calculation.	\$1,160.00	1.5	\$1,740.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	3.5	\$2,205.00
Weiss, Thomas	Meeting with A. Turenshine (partial), T. Heyman (Deloitte) to discuss the customer settlement and rebalancing calculation.	\$630.00	1.6	\$1,008.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/19/2022				
Heyman, Tom	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	0.6	\$378.00
Pickering, Maria	Review early warning reports and quarterly reports in the Canadian public filings to identify the transactions of the 5-percent shareholders for section 382 purposes.	\$870.00	3.3	\$2,871.00
10/20/2022				
Boulos, Ala'a	Review Section 382 ownership shift analysis.	\$1,160.00	2.5	\$2,900.00
Boyd, Anna	Meeting with C. Gibian (Deloitte) to discuss presentation of modeling inputs.	\$870.00	0.5	\$435.00
Gibian, Craig	Prepare assumptions for modeling of tax consequences of restructuring transactions.	\$1,160.00	1.3	\$1,508.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to discuss presentation of modeling inputs.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	2.9	\$1,827.00
Heyman, Tom	Meeting with T. Weiss (Deloitte) to discuss the customer settlement and rebalancing calculation.	\$630.00	0.5	\$315.00
Pickering, Maria	Review public shift analysis to analyze the impact of equity movement in section 382 analysis for the 2022 transactions.	\$870.00	1.9	\$1,653.00
Turensine, Aaron	Review settlement calculation pertaining to potential tax gain/loss from asset sale.	\$1,160.00	2.0	\$2,320.00
Weiss, Thomas	Meeting with T. Heyman (Deloitte) to discuss the customer settlement and rebalancing calculation.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	1.0	\$630.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/21/2022				
Boyd, Anna	Review process and modeling input outline.	\$870.00	0.3	\$261.00
Gibian, Craig	Revise outline regarding assumptions for modeling of taxable income upon restructuring transactions.	\$1,160.00	0.7	\$812.00
Pickering, Maria	Call with J. Wegesin (Deloitte) to discuss the stock rollforward transactions for 2022.	\$870.00	0.6	\$522.00
Pickering, Maria	Update the stock roll forward to classify the equity transactions for purposes of testing for small issuance exception under Section 382.	\$870.00	3.7	\$3,219.00
Pickering, Maria	Review public filings for different warrant agreements for purposes of aggregation of transaction to test for small issuance exception under Section 382.	\$870.00	2.5	\$2,175.00
Wegesin, Jack	Call with M. Pickering (Deloitte) to discuss the stock rollforward transactions for 2022.	\$630.00	0.6	\$378.00
Wegesin, Jack	Close notes to stock rollforward.	\$630.00	3.2	\$2,016.00
Wegesin, Jack	Gather additional public filings to gain an understanding of merger transaction in 2019.	\$630.00	1.9	\$1,197.00
10/23/2022				
Turensine, Aaron	Review settlement calculation pertaining to potential tax gain/loss from asset sale.	\$1,160.00	4.0	\$4,640.00
10/24/2022				
Forrest, Jonathan	Review tax technical issues related to potential springing indebtedness.	\$1,160.00	0.8	\$928.00
Heyman, Tom	Analyze asset exposure within settlement calculation related to potential tax gain/loss from asset sale.	\$630.00	2.5	\$1,575.00
Pickering, Maria	Research warrant contracts to assess treatment of those instruments for purposes of Section 382.	\$870.00	1.2	\$1,044.00
Tasso, Nathan	Analyze cancelation of debt (COD) cases.	\$1,160.00	0.2	\$232.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/24/2022				
Turenshtine, Aaron	Review rebalancing/settlement calculations pertaining to potential tax gain/loss from asset sale.	\$1,160.00	1.0	\$1,160.00
Turenshtine, Aaron	Call with A. Turenshtine, T. Weiss (Deloitte) regarding rebalancing transaction/settlement calculation pertaining to potential tax gain/loss from asset sale.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshtine, T. Weiss (Deloitte) regarding rebalancing transaction/settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	3.5	\$2,205.00
Weiss, Thomas	Email T. Heyman (Deloitte) regarding settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	0.5	\$315.00
10/25/2022				
Forrest, Jonathan	Discuss with C. Gibian, A. Turenshtine, T. Heyman, D. Krozek, T. Weiss (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Discuss with J. Forrest, A. Turenshtine, T. Heyman, D. Krozek, T. Weiss (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$1,160.00	1.1	\$1,276.00
Heyman, Tom	Call with A. Turenshtine, T. Weiss (Deloitte) to discuss differentiation between rebalancing/settlement calculation methods.	\$630.00	0.5	\$315.00
Heyman, Tom	Discuss with C. Gibian, J. Forrest, A. Turenshtine, D. Krozek, T. Weiss (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$630.00	1.1	\$693.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/25/2022				
Krozek, Derek	Discuss with C. Gibian, J. Forrest, A. Turenshine, T. Heyman, T. Weiss (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$1,160.00	1.1	\$1,276.00
Tasso, Nathan	Review financial instruments tax analysis of disposition transaction.	\$1,160.00	0.4	\$464.00
Turenshine, Aaron	Review rebalancing/settlement calculations - analysis of fixed token vs. dollarization scenarios.	\$1,160.00	1.5	\$1,740.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss differentiation between rebalancing/settlement calculation methods.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discuss with C. Gibian, J. Forrest, T. Heyman, D. Krozek, T. Weiss (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$1,160.00	1.1	\$1,276.00
Weiss, Thomas	Call with A. Turenshine, T. Heyman (Deloitte) to discuss differentiation between rebalancing/settlement calculation methods.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	0.5	\$315.00
Weiss, Thomas	Discuss with C. Gibian, J. Forrest, A. Turenshine, T. Heyman, D. Krozek (Deloitte) regarding draft calculation of gain or loss in connection with the restructuring transaction.	\$630.00	1.1	\$693.00
10/26/2022				
Boulos, Ala'a	Call with J. Forrest, C. Gibian, A. Turenshine, D. Krozek (Deloitte) to discuss next steps for restructuring status update and related tax considerations.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/26/2022				
Boulos, Ala'a	Discuss with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, C. Gibian, A. Turenshine, D. Krozek (Deloitte) restructuring status update and related tax considerations.	\$1,160.00	0.4	\$464.00
Boyd, Anna	Draft case summaries for whether an indebtedness can spring into existence from a securities loan.	\$870.00	2.1	\$1,827.00
Forrest, Jonathan	Discuss with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Turenshine, A. Boulos, D. Krozek (Deloitte) restructuring status update and related tax considerations.	\$1,160.00	0.4	\$464.00
Forrest, Jonathan	Call with C. Gibian, A. Turenshine, A. Boulos, D. Krozek (Deloitte) to discuss next steps for restructuring status update and related tax considerations.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Call with J. Forrest, A. Turenshine, A. Boulos, D. Krozek (Deloitte) to discuss next steps for restructuring status update and related tax considerations.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Turenshine, A. Boulos, D. Krozek (Deloitte) restructuring status update and related tax considerations.	\$1,160.00	0.4	\$464.00
Krozek, Derek	Call with J. Forrest, C. Gibian, A. Turenshine, A. Boulos (Deloitte) to discuss next steps for restructuring status update and related tax considerations.	\$1,160.00	0.7	\$812.00
Krozek, Derek	Discuss with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, C. Gibian, A. Turenshine, A. Boulos (Deloitte) restructuring status update and related tax considerations.	\$1,160.00	0.4	\$464.00
Turenshine, Aaron	Review settlement calculation model related to the proposed asset purchase agreement.	\$1,160.00	1.2	\$1,392.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/26/2022				
Turensline, Aaron	Call with J. Forrest, C. Gibian, A. Boulos, D. Krozek (Deloitte) to discuss next steps for restructuring status update and related tax considerations.	\$1,160.00	0.7	\$812.00
Turensline, Aaron	Discuss with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, C. Gibian, A. Boulos, D. Krozek (Deloitte) restructuring status update and related tax considerations.	\$1,160.00	0.4	\$464.00
Weiss, Thomas	Update settlement calculation pertaining to potential tax gain/loss from asset sale.	\$630.00	1.0	\$630.00
10/27/2022				
Boyd, Anna	Research IRS authority for including credit risk in mark to market transactions.	\$870.00	0.3	\$261.00
Boyd, Anna	Continue to draft case summaries for whether an indebtedness can spring into existence from a securities loan.	\$870.00	0.4	\$348.00
Boyd, Anna	Research credit risk and how it affects the mark credit risk in mark to market transactions.	\$870.00	0.3	\$261.00
Gibian, Craig	Analyze calculation of taxable income with respect to restructuring transactions.	\$1,160.00	1.2	\$1,392.00
Heyman, Tom	Call with T. Weiss (Deloitte) to discuss update to asset rebalancing guidance.	\$630.00	0.2	\$126.00
Weiss, Thomas	Call with T. Heyman (Deloitte) to discuss update to asset rebalancing guidance.	\$630.00	0.2	\$126.00
10/28/2022				
Boulos, Ala'a	Discuss with C. Gibian, J. Forrest, A. Turensline, D. Krozek (Deloitte) next steps related to tax modeling and related analysis.	\$1,160.00	1.0	\$1,160.00
Forrest, Jonathan	Discuss with C. Gibian, A. Boulos, A. Turensline, D. Krozek (Deloitte) next steps related to tax modeling and related analysis.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
10/28/2022				
Gibian, Craig	Discuss with J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) next steps related to tax modeling and related analysis.	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Review settlement calculation pertaining to potential tax gain/loss from asset sale.	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Discuss with C. Gibian, J. Forrest, A. Boulos, A. Turenshine (Deloitte) next steps related to tax modeling and related analysis.	\$1,160.00	1.0	\$1,160.00
Turenshine, Aaron	Discuss with C. Gibian, J. Forrest, A. Boulos, D. Krozek (Deloitte) next steps related to tax modeling and related analysis.	\$1,160.00	1.0	\$1,160.00
Wegesin, Jack	Perform public filing research to assess if the audited financial statements for the most recent year had been filed.	\$630.00	0.6	\$378.00
10/31/2022				
Tucker, Erin	Review updates in equity outstanding from 2018 - 2022 for IRC Section 382 shift analysis.	\$1,020.00	1.4	\$1,428.00
11/01/2022				
Heyman, Tom	Reconcile digital asset inventory roll workpaper to general ledger.	\$630.00	1.3	\$819.00
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss next steps after Voyager bankruptcy deal updates.	\$630.00	0.5	\$315.00
Pickering, Maria	Gather insiders information filings in Canada for the significant shareholders in order to compare the shares reported.	\$870.00	2.9	\$2,523.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss next steps after Voyager bankruptcy deal updates.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review inventory of holdings in order to analyze reconciliation to general ledger data.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/01/2022				
Weiss, Thomas	Reconcile digital asset inventory activity account to capture movement required for tax return reporting purposes.	\$630.00	2.0	\$1,260.00
Weiss, Thomas	Email T. Heyman, A. Turensline (Deloitte) regarding calculation of inventory roll.	\$630.00	0.4	\$252.00
Weiss, Thomas	Call with A. Turensline, T. Heyman (Deloitte) to discuss next steps after Voyager bankruptcy deal updates.	\$630.00	0.5	\$315.00
11/02/2022				
Penico, Victor	Call with E. Tucker, J. Wegesin, M. Pickering (Deloitte) to discuss the application of small issuance exception to Voyager's equity transactions.	\$1,160.00	0.4	\$464.00
Pickering, Maria	Call with E. Tucker, J. Wegesin, V. Penico (Deloitte) to discuss the application of small issuance exception to Voyager's equity transactions.	\$870.00	0.4	\$348.00
Pickering, Maria	Summarize equity transactions ahead of upcoming call to discuss the small issuance exception.	\$870.00	1.2	\$1,044.00
Tucker, Erin	Call with J. Wegesin, M. Pickering, V. Penico (Deloitte) to discuss the application of small issuance exception to Voyager's equity transactions.	\$1,020.00	0.4	\$408.00
Wegesin, Jack	Call with E. Tucker, M. Pickering, V. Penico (Deloitte) to discuss the application of small issuance exception to Voyager's equity transactions.	\$630.00	0.4	\$252.00
11/03/2022				
Boyd, Anna	Review model tax values from trade-by-trade, coin-by-coin, or adjusting financials.	\$870.00	1.2	\$1,044.00
Boyd, Anna	Discuss status update and information required for potential gain / (loss) tax analysis with C. Gibian, J. Forrest, A. Turensline, T. Heyman, T. Weiss, D. Krozek (Deloitte).	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/03/2022				
Forrest, Jonathan	Discuss status update and information required for potential gain / (loss) tax analysis with C. Gibian, A. Turenshine, A. Boyd, T. Heyman, T. Weiss, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income upon restructuring transaction.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Discuss status update and information required for potential gain / (loss) tax analysis with J. Forrest, A. Turenshine, A. Boyd, T. Heyman, T. Weiss, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Heyman, Tom	Discuss status update and information required for potential gain / (loss) tax analysis with C. Gibian, J. Forrest, A. Turenshine, A. Boyd, T. Weiss, D. Krozek (Deloitte).	\$630.00	0.5	\$315.00
Krozek, Derek	Discuss status update and information required for potential gain / (loss) tax analysis with C. Gibian, J. Forrest, A. Turenshine, A. Boyd, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discuss status update and information required for potential gain / (loss) tax analysis with C. Gibian, J. Forrest, A. Boyd, T. Heyman, T. Weiss, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Discuss status update and information required for potential gain/(loss) tax analysis with C. Gibian, J. Forrest, A. Turenshine, A. Boyd, T. Heyman, D. Krozek (Deloitte).	\$630.00	0.5	\$315.00
11/07/2022				
Boulos, Ala'a	Discuss case updates related to asset inventory rebalancing and related tax considerations with J. Forrest, C. Gibian, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/07/2022				
Boulos, Ala'a	Discuss Form 1099 information reporting with E. Psaropolous (Voyager), A. Sexton (Kirkland & Ellis), J. Forrest, A. Turenshine, C. Gibian, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Discuss Form 1099 information reporting with E. Psaropolous (Voyager), A. Sexton (Kirkland & Ellis), A. Turenshine, A. Boulos, C. Gibian, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Forrest, Jonathan	Discuss case updates related to asset inventory rebalancing and related tax considerations with C. Gibian, A. Turenshine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Discuss information reporting considerations related to Form 1099 with A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	0.8	\$928.00
Gibian, Craig	Discuss Form 1099 information reporting with E. Psaropolous (Voyager), A. Sexton (Kirkland & Ellis), J. Forrest, A. Turenshine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Gibian, Craig	Discuss case updates related to asset inventory rebalancing and related tax considerations with J. Forrest, A. Turenshine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze treatment of restructuring transaction for impact on taxable income.	\$1,160.00	1.1	\$1,276.00
Heyman, Tom	Analyze general ledger and asset inventory roll forward information.	\$630.00	0.8	\$504.00
Krozek, Derek	Discuss case updates related to asset inventory rebalancing and related tax considerations with J. Forrest, C. Gibian, A. Turenshine, A. Boulos (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/07/2022				
Krozek, Derek	Discuss Form 1099 information reporting with E. Psaropolous (Voyager), A. Sexton (Kirkland & Ellis), J. Forrest, A. Turenshine, A. Boulos, C. Gibian (Deloitte).	\$1,160.00	0.7	\$812.00
Krozek, Derek	Discuss information reporting considerations related to Form 1099 with J. Forrest, A. Turenshine (Deloitte).	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Discuss information reporting considerations related to Form 1099 with J. Forrest, D. Krozek (Deloitte).	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Draft email to A. Turenshine, P. Larsen, C. Gibian (Deloitte) regarding information reporting.	\$1,160.00	0.4	\$464.00
Turenshine, Aaron	Discuss case updates related to asset inventory rebalancing and related tax considerations with J. Forrest, C. Gibian, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discuss Form 1099 information reporting with E. Psaropolous (Voyager), A. Sexton (Kirkland & Ellis), J. Forrest, A. Boulos, C. Gibian, D. Krozek (Deloitte).	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Review month over month movement in asset inventory settlement and compare difference to financial statement rollover data.	\$630.00	2.0	\$1,260.00
11/08/2022				
Liu, Lily	Revise data collection template for 1099 reporting.	\$630.00	2.0	\$1,260.00
Turenshine, Aaron	Review digital asset inventory settlement calculations month over month activity with T. Weiss (Deloitte).	\$1,160.00	2.0	\$2,320.00
Weiss, Thomas	Review digital asset inventory settlement calculations month over month activity with A. Turenshine (Deloitte).	\$630.00	2.0	\$1,260.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/10/2022				
Gibian, Craig	Analyze calculation of taxable income upon restructuring transaction.	\$1,160.00	0.8	\$928.00
Heyman, Tom	Analyze reconciliation of inventory roll.	\$630.00	0.7	\$441.00
Heyman, Tom	Call with T. Weiss (Deloitte) to discuss inventory reconciliation calculations.	\$630.00	0.5	\$315.00
Pickering, Maria	Identify 5-percent shareholders listed in the insider's information report filed with the System for Electronic Disclosure by Insiders to update the section 382 analysis for Voyager.	\$870.00	1.2	\$1,044.00
Turensine, Aaron	Review tax basis calculations based on mark to market rollforwards.	\$1,160.00	2.0	\$2,320.00
Wegesin, Jack	Analyze shareholder listings provided by client and publicly available for potential movement among 5% shareholders.	\$630.00	1.7	\$1,071.00
Wegesin, Jack	Compile information about the several types of stock issuances into one document to assess if the issuances may be aggregated for 382 purposes.	\$630.00	1.3	\$819.00
Weiss, Thomas	Email A. Turensine, T. Heyman (Deloitte) on findings related to outcome of digital asset inventory roll forward calculations.	\$630.00	0.6	\$378.00
Weiss, Thomas	Call with T. Heyman (Deloitte) to discuss inventory reconciliation calculations.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare an inventory roll calculation on an asset by asset level.	\$630.00	2.5	\$1,575.00
11/11/2022				
Heyman, Tom	Analyze monthly digital asset roll reconciliation for 2021 tax year end.	\$630.00	3.1	\$1,953.00
Wegesin, Jack	Compile information about the several types of stock issuances into one document to assess if the issuances may be aggregated for 382 purposes.	\$630.00	1.2	\$756.00
Weiss, Thomas	Summarize digital asset roll calculation required for tax return.	\$630.00	3.5	\$2,205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/14/2022				
Forrest, Jonathan	Discuss customer required information reporting considerations with E. Psaropoulos, G. Hanshe, S. Ehrlich, W. Chan (Voyager), S. Cantor (Kirkland), C. Gibian, A. Turensheine, P. Larsen, D. Krozek (Deloitte).	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Discuss customer required information reporting considerations with E. Psaropoulos, G. Hanshe, S. Ehrlich, W. Chan (Voyager), S. Cantor (Kirkland), J. Forrest, A. Turensheine, P. Larsen, D. Krozek (Deloitte).	\$1,160.00	1.0	\$1,160.00
Heyman, Tom	Call with M. Paradis, T. Weiss, C. Roldan, L. Liu (Deloitte) to discuss next steps regarding characterization of income.	\$630.00	0.5	\$315.00
Krozek, Derek	Discuss customer required information reporting considerations with E. Psaropoulos, G. Hanshe, S. Ehrlich, W. Chan (Voyager), S. Cantor (Kirkland), J. Forrest, C. Gibian, A. Turensheine, P. Larsen (Deloitte).	\$1,160.00	1.0	\$1,160.00
Larsen, Peter	Discuss customer required information reporting considerations with E. Psaropoulos, G. Hanshe, S. Ehrlich, W. Chan (Voyager), S. Cantor (Kirkland), J. Forrest, C. Gibian, A. Turensheine, D. Krozek (Deloitte).	\$1,160.00	1.0	\$1,160.00
Liu, Lily	Call with M. Paradis, T. Weiss, C. Roldan, T. Heyman (Deloitte) to discuss next steps regarding characterization of income.	\$630.00	0.5	\$315.00
Liu, Lily	Review customer consent agreement to check type of tax electronic communication.	\$630.00	1.2	\$756.00
Paradis, Matt	Call with T. Weiss, C. Roldan, L. Liu, T. Heyman (Deloitte) to discuss next steps regarding characterization of income.	\$870.00	0.5	\$435.00
Roldan, Carolina	Review documentation required to determine Form 1099 next steps.	\$750.00	1.6	\$1,200.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/14/2022				
Roldan, Carolina	Call with M. Paradis, T. Weiss, L. Liu, T. Heyman (Deloitte) to discuss next steps regarding characterization of income.	\$750.00	0.5	\$375.00
Turensine, Aaron	Discuss customer required information reporting considerations with E. Psaropoulos, G. Hanshe, S. Ehrlich, W. Chan (Voyager), S. Cantor (Kirkland), J. Forrest, C. Gibian, P. Larsen, D. Krozek (Deloitte).	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Prepare Voyager digital asset reconciliation computation needed for potential reporting on the tax return.	\$630.00	0.2	\$126.00
Weiss, Thomas	Call with M. Paradis, C. Roldan, L. Liu, T. Heyman (Deloitte) to discuss next steps regarding characterization of income.	\$630.00	0.5	\$315.00
11/15/2022				
Heyman, Tom	Analyze 2021 year end asset class reconciliation calculations.	\$630.00	0.9	\$567.00
Liu, Lily	Meeting with M. Paradis (Deloitte) to discuss the tax reporting requirements PowerPoint deliverable.	\$630.00	0.5	\$315.00
Liu, Lily	Prepare the PowerPoint deliverable pertaining to customer tax reporting alternatives - gathering information from PBC and other service line work.	\$630.00	1.2	\$756.00
Liu, Lily	Prepare the PowerPoint deliverable pertaining to customer tax reporting alternatives - writing script for ppt slides.	\$630.00	1.0	\$630.00
Liu, Lily	Prepare the PowerPoint deliverable pertaining to customer tax reporting alternatives - research on irc 6041.	\$630.00	0.7	\$441.00
Liu, Lily	Prepare the PowerPoint deliverable pertaining to customer tax reporting alternatives - clean up notes and summarize.	\$630.00	0.8	\$504.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/15/2022				
Paradis, Matt	Meeting with L. Liu (Deloitte) to discuss the tax reporting requirements PowerPoint deliverable.	\$870.00	0.5	\$435.00
Turensine, Aaron	Review token inventory roll schedules.	\$1,160.00	1.2	\$1,392.00
Weiss, Thomas	Email T. Heyman (Deloitte) regarding roll theory month/month.	\$630.00	0.4	\$252.00
Weiss, Thomas	Analyze Voyager digital asset roll methodology to analyze calculations related to changes in assets held.	\$630.00	0.5	\$315.00
11/16/2022				
Heyman, Tom	Analyze 2021 year end digital asset reconciliation calculations.	\$630.00	0.2	\$126.00
Krozek, Derek	Review documentation related to required Form 1099 reporting analysis.	\$1,160.00	1.3	\$1,508.00
Larsen, Peter	Review documentation related to required Form 1099 reporting analysis.	\$1,160.00	0.3	\$348.00
Roldan, Carolina	Review documentation related to required Form 1099 reporting analysis.	\$750.00	1.9	\$1,425.00
Weiss, Thomas	Summarize Voyager digital asset inventory rollover methodology for preparing tax return.	\$630.00	0.7	\$441.00
Weiss, Thomas	Email T. Heyman (Deloitte) regarding Voyager digital asset inventory roll over method.	\$630.00	0.5	\$315.00
11/17/2022				
Boulos, Ala'a	Discussion with J. Cutler (Deloitte) regarding Form 1099 Reporting requirement for rewards and analysis of IRC 6049 vs 6041, review of contractual/user terms.	\$1,160.00	1.0	\$1,160.00
Cutler, Jonathan	Discussion with A. Boulos (Deloitte) regarding Form 1099 Reporting requirement for rewards and analysis of IRC 6049 vs 6041, review of contractual/user terms.	\$1,020.00	1.0	\$1,020.00
Roldan, Carolina	Review customer agreements - 1099 reporting analysis.	\$750.00	1.6	\$1,200.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/18/2022				
Cutler, Jonathan	Discussion with P. Larsen (Deloitte) regarding Form 1099 Reporting requirement for rewards and analysis of IRC 6049 vs 6041.	\$1,020.00	1.0	\$1,020.00
Gibian, Craig	Call with M. Paradis, A. Turenshine (Deloitte) to discuss characterization of yield product payments for tax reporting purposes.	\$1,160.00	0.5	\$580.00
Larsen, Peter	Discussion with J. Cutler (Deloitte) regarding Form 1099 Reporting requirement for rewards and analysis of IRC 6049 vs 6041.	\$1,160.00	1.0	\$1,160.00
Liu, Lily	Call with M. Paradis, C. Roldan (Deloitte) to discuss customer agreement analysis - 1099 reporting of reward income.	\$630.00	0.8	\$504.00
Paradis, Matt	Call with C. Gibian, A. Turenshine (Deloitte) to discuss characterization of yield product payments for tax reporting purposes.	\$870.00	0.5	\$435.00
Paradis, Matt	Call with L. Liu, C. Roldan (Deloitte) to discuss customer agreement analysis - 1099 reporting of reward income.	\$870.00	0.8	\$696.00
Roldan, Carolina	Call with L. Liu, M. Paradis (Deloitte) to discuss customer agreement analysis - 1099 reporting of reward income.	\$750.00	0.8	\$600.00
Roldan, Carolina	Review customer consent agreements to summarize potential tax reporting alternatives.	\$750.00	2.4	\$1,800.00
Turenshine, Aaron	Call with M. Paradis, C. Gibian (Deloitte) to discuss characterization of yield product payments for tax reporting purposes.	\$1,160.00	0.5	\$580.00
11/20/2022				
Turenshine, Aaron	Develop proof of inventory roll pertaining to unrealized gain /(loss).	\$1,160.00	4.5	\$5,220.00
11/21/2022				
Heyman, Tom	Digital asset inventory and liability rollforward for November 2021.	\$630.00	1.6	\$1,008.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/21/2022				
Heyman, Tom	Develop proof of inventory roll and unrealized general ledger.	\$630.00	1.7	\$1,071.00
Larsen, Peter	Analyze 1099 eFiling ability.	\$1,160.00	0.5	\$580.00
Liu, Lily	Review customer consent agreements related to electronic tax communication.	\$630.00	0.5	\$315.00
Roldan, Carolina	Review electronic delivery of documents clause in customer agreement and analyze vis-a-vis electronic delivery requirements for Form 1099 to draft conclusions on potential delivery options.	\$750.00	1.4	\$1,050.00
Song, Jessie	Computation of inventory roll pertaining to unrealized gain /(loss) to develop proof of proposed method to measure balance changes for tax purposes.	\$630.00	5.5	\$3,465.00
Turenshtine, Aaron	Review Voyager 2021 tax returns.	\$1,160.00	1.0	\$1,160.00
Turenshtine, Aaron	Email T. Heyman (Deloitte) to explain digital asset inventory roll and next steps.	\$1,160.00	0.5	\$580.00
11/22/2022				
Boulos, Ala'a	Call with C. Gibian, J. Forrest, A. Turenshtine, P. Larsen, D. Krozek (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00
Forrest, Jonathan	Discuss digital asset inventory and liability rollforward schedules, using November 2021 as an example with A. Turenshtine, C. Gibian, T. Heyman (Deloitte), A. Sexton (K&E), M. Bukauskaite (Voyager).	\$1,160.00	0.9	\$1,044.00
Forrest, Jonathan	Call with C. Gibian, A. Turenshtine, P. Larsen, A. Boulos, D. Krozek (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/22/2022				
Gibian, Craig	Discuss digital asset inventory and liability rollforward schedules, using November 2021 as an example with A. Turenshine, J. Forrest, T. Heyman (Deloitte), A. Sexton (K&E), M. Bukauskaite (Voyager).	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Call with J. Forrest, A. Turenshine, P. Larsen, A. Boulos, D. Krozek (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Prepare outline for calculation of taxable income.	\$1,160.00	0.6	\$696.00
Heyman, Tom	Discuss digital asset inventory and liability rollforward schedules, using November 2021 as an example with A. Turenshine, C. Gibian, J. Forrest (Deloitte), A. Sexton (K&E), M. Bukauskaite (Voyager).	\$630.00	0.9	\$567.00
Krozek, Derek	Call with C. Gibian, J. Forrest, A. Turenshine, P. Larsen, A. Boulos (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00
Larsen, Peter	Call with C. Gibian, J. Forrest, A. Turenshine, A. Boulos, D. Krozek (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00
Turenshine, Aaron	Discuss digital asset inventory and liability rollforward schedules, using November 2021 as an example with C. Gibian, J. Forrest, T. Heyman (Deloitte), A. Sexton (K&E), M. Bukauskaite (Voyager).	\$1,160.00	0.9	\$1,044.00
Turenshine, Aaron	Call with C. Gibian, J. Forrest, P. Larsen, A. Boulos, D. Krozek (Deloitte) to discuss next steps related to customer required tax reporting.	\$1,160.00	0.3	\$348.00
11/28/2022				
Boulos, Ala'a	Discuss Form 1099 information reporting next steps with A. Turenshine, M. Paradis, L. Liu, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/28/2022				
Krozek, Derek	Discuss Form 1099 information reporting next steps with A. Turenshtine, A. Boulos, M. Paradis, L. Liu (Deloitte).	\$1,160.00	0.5	\$580.00
Liu, Lily	Discuss Form 1099 information reporting next steps with A. Turenshtine, A. Boulos, M. Paradis, D. Krozek (Deloitte).	\$630.00	0.5	\$315.00
Moon, Hyewon	Analyze rolling forward customer transaction data asset by asset from November 2021 to December 2021.	\$630.00	1.0	\$630.00
Paradis, Matt	Discuss Form 1099 information reporting next steps with A. Turenshtine, A. Boulos, L. Liu, D. Krozek (Deloitte).	\$870.00	0.5	\$435.00
Turenshtine, Aaron	Discuss Form 1099 information reporting next steps with A. Boulos, M. Paradis, L. Liu, D. Krozek (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Review December digital asset inventory file provide by M. Bukaukaiste (Voyager Digital).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Analyze rolling over customer transaction data from November to December 2021.	\$630.00	2.5	\$1,575.00
11/29/2022				
Forrest, Jonathan	Discuss tax information reporting with E. Psarapolous (Voyager), A. Turenshtine, L. Liu, D. Krozek (Deloitte).	\$1,160.00	0.4	\$464.00
Heyman, Tom	Perform digital asset inventory and liability rollforward for Nov 2021 to check inventory roll and unrealized general ledger.	\$630.00	2.2	\$1,386.00
Krozek, Derek	Discuss tax information reporting with E. Psarapolous (Voyager), A. Turenshtine, J. Forrest, L. Liu (Deloitte).	\$1,160.00	0.4	\$464.00
Larsen, Peter	Research and write-up support for position related to 1099 electronic process.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
11/29/2022				
Liu, Lily	Discuss tax information reporting with E. Psarapoulos (Voyager), A. Turenshtine, J. Forrest, D. Krozek (Deloitte).	\$630.00	0.4	\$252.00
Moon, Hyewon	Work on rolling forward customer transaction data asset by asset from November 2021 to December 2021.	\$630.00	7.0	\$4,410.00
Turenshtine, Aaron	Discuss tax information reporting with E. Psarapoulos (Voyager), J. Forrest, L. Liu, D. Krozek (Deloitte).	\$1,160.00	0.4	\$464.00
Weiss, Thomas	Work on rolling forward customer transaction data asset by asset from November 2021 to December 2021.	\$630.00	1.0	\$630.00
11/30/2022				
Moon, Hyewon	Computation of rolling forward customer transaction data asset by asset from November 2021 to December 2021.	\$630.00	1.5	\$945.00
Weiss, Thomas	Continue computation of rolling forward customer transaction data asset by asset from November 2021 to December 2021.	\$630.00	5.0	\$3,150.00
12/01/2022				
Roldan, Carolina	Draft questions pertaining to Form 1099 delivery and the related user agreement to be shared with W. Chan (Voyager Controller) for reporting purposes.	\$750.00	0.2	\$150.00
12/05/2022				
Forrest, Jonathan	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Broskol, M. Jensen (Voyager Digital), A. Turenshtine, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/05/2022				
Gibian, Craig	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshtine, J. Forrest, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Heyman, Tom	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshtine, J. Forrest, C. Gibian, T. Weiss (Deloitte).	\$630.00	0.5	\$315.00
Turenshtine, Aaron	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), J. Forrest, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshtine, J. Forrest, C. Gibian, T. Heyman (Deloitte).	\$630.00	0.5	\$315.00
12/07/2022				
Boyd, Anna	Review IRS proof of claim submission in bankruptcy.	\$870.00	0.3	\$261.00
Turenshtine, Aaron	Review IRS priority tax claim, considering potential impact to restructuring analysis.	\$1,160.00	0.5	\$580.00
12/16/2022				
Forrest, Jonathan	Discussion with C. Gibian, A. Turenshtine (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discussion with A. Turenshtine, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/16/2022				
Heyman, Tom	Discussion with A. Turenshine, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare monthly inventory roll with new client provided data regarding same.	\$630.00	2.2	\$1,386.00
Turenshine, Aaron	Discussion with C. Gibian, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discussion with T. Heyman, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Compare detail on Voyager asset inventory roll over month over month activity to check mark to market treatment of the various assets.	\$630.00	0.3	\$189.00
Weiss, Thomas	Discussion with T. Heyman, A. Turenshine (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.4	\$252.00
12/18/2022				
Turenshine, Aaron	Analyze digital asset inventory and customer payable rollforward schedules to assess treatment of identified items.	\$1,160.00	3.8	\$4,408.00
Weiss, Thomas	Review inventory data to compare inventory rollforward, customer payable rollforward data.	\$630.00	2.2	\$1,386.00
12/19/2022				
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly rollforward data for December 2021 with new client provided support regarding same.	\$630.00	2.2	\$1,386.00
Turenshine, Aaron	Summarize observations on digital asset inventory and customer payable rollforward schedules.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/19/2022				
Turenschine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenschine, T. Heyman (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Weiss, Thomas	Review asset inventory information in order to draft questions to be shared with M. Bukauskaite (Voyager finance) related to unanticipated differences in the rollforward.	\$630.00	2.7	\$1,701.00
12/27/2022				
Turenschine, Aaron	Review responses provided by M. Bukauskaite (Voyager Digital) regarding digital asset inventory and customer payable rollforward schedules.	\$1,160.00	2.5	\$2,900.00
12/28/2022				
Boulos, Ala'a	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenschine, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Forrest, Jonathan	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), A. Turenschine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Krozek, Derek	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenschine, A. Boulos (Deloitte).	\$1,160.00	1.5	\$1,740.00
Turenschine, Aaron	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/02/2023				
Turenshine, Aaron	Review accounting treatment including valuation of accounting entries of the asset inventory rollforward.	\$1,160.00	2.2	\$2,552.00
01/03/2023				
Boulos, Ala'a	Call with J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze calculation of taxable income for 2021.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Call with A. Turenshine, T. Heyman, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Call with J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$630.00	1.0	\$630.00
Krozek, Derek	Call with J. Forrest, A. Boulos, A. Turenshine, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/03/2023				
Turenshine, Aaron	Call with J. Forrest, A. Boulos, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with C. Gibian, T. Heyman, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Call with A. Turenshine, C. Gibian, T. Heyman (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$630.00	1.0	\$630.00
01/04/2023				
Boulos, Ala'a	Call with J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Boulos, Ala'a	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Sexton, S. Cantor (Kirkland & Ellis), A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Forrest, Jonathan	Call with C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/04/2023				
Gibian, Craig	Call with J. Forrest (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Call with A. Boulos, J. Forrest, A. Turenshine, D. Krozek (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Call with A. Boulos, J. Forrest, A. Turenshine, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Email C. Gibian (Deloitte) regarding tax data to support tax accounting method.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with A. Boulos, J. Forrest, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
01/05/2023				
Edwards, Banks	Call with J. Forrest, C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/05/2023				
Forrest, Jonathan	Call with B. Edwards, C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with J. Forrest, B. Edwards (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00
Paradis, Matt	Review potential withholding tax penalty related to 2020 and 2021 distribution activities.	\$870.00	1.0	\$870.00
Turensine, Aaron	Summarize reconciliations performed to date with respect to annual asset inventory rolls.	\$1,160.00	0.8	\$928.00
Turensine, Aaron	Update customer tax information reporting analysis for 2020/2021.	\$1,160.00	0.5	\$580.00
01/09/2023				
Forrest, Jonathan	Discuss next steps related to tax reporting with C. Gibian, A. Turensine, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00
Gibian, Craig	Draft description of support and methodology for calculating taxable income.	\$1,160.00	1.3	\$1,508.00
Gibian, Craig	Discuss next steps related to tax reporting with J. Forrest, A. Turensine, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00
Krozek, Derek	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, A. Turensine, M. Pickering (Deloitte).	\$1,160.00	0.6	\$696.00
Pickering, Maria	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, A. Turensine, D. Krozek (Deloitte).	\$870.00	0.6	\$522.00
Turensine, Aaron	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00
01/10/2023				
Gibian, Craig	Draft description of methodology for calculating clear reflection of income.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/11/2023				
Turenshine, Aaron	Review disclosure statement draft.	\$1,160.00	1.0	\$1,160.00
01/12/2023				
Gibian, Craig	Prepare draft disclosure statement for calculation of taxable income.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Analyze monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.9	\$567.00
Liu, Lily	Review potential withholding tax penalty related to historical distribution activities.	\$630.00	1.0	\$630.00
01/13/2023				
Azus, Scott	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
Azus, Scott	Analyze August 2020 financial data to compare inventory and payables.	\$750.00	2.0	\$1,500.00
Forrest, Jonathan	Discuss with C. Gibian, A. Turenshine, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss with J. Forrest, A. Turenshine, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Harold, Robert	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, S. Azus, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
Harold, Robert	Analyze December 2020 inventory, customer payables and revenue schedules for accounting treatment.	\$750.00	1.5	\$1,125.00
Harold, Robert	Review results of analysis and next steps for preparing monthly rollforwards.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/13/2023				
He, Jiasui	Call with A. Turenshine, E. Schaefer, T. Weiss, S. Azus, R. Harold (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
He, Jiasui	Analyze monthly asset/liability schedules from inception to 2020 year end.	\$750.00	2.3	\$1,725.00
Heyman, Tom	Call with A. Turenshine, E. Schaefer, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$630.00	1.0	\$630.00
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) regarding work analyzing monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.7	\$441.00
Heyman, Tom	Analyze monthly asset/liability schedule for November 2020 to track asset basis.	\$630.00	2.1	\$1,323.00
Krozek, Derek	Discuss with J. Forrest, C. Gibian, A. Turenshine (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Liu, Lily	Call with M. Paradis, A. Turenshine (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$630.00	0.5	\$315.00
Paradis, Matt	Call with L. Liu, A. Turenshine (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$870.00	0.5	\$435.00
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$1,020.00	1.0	\$1,020.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/13/2023				
Schaefer, Eric	Review September 2020 books and records tracing payable asset and inventory balances to recalculate revenue and expense totals.	\$1,020.00	2.0	\$2,040.00
Schaefer, Eric	Review month to month asset inventory rolls to assess issues with external reporting.	\$1,020.00	0.7	\$714.00
Turenshtine, Aaron	Call with M. Paradis, L. Liu (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) regarding work analyzing monthly asset/liability schedules from inception to 2020 year end.	\$1,160.00	0.7	\$812.00
Turenshtine, Aaron	Discuss with J. Forrest, C. Gibian, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Call with A. Turenshtine, E. Schaefer, T. Heyman, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$630.00	1.0	\$630.00
Weiss, Thomas	Call with T. Heyman, A. Turenshtine (Deloitte) regarding analyzing monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.7	\$441.00
Weiss, Thomas	Review Voyager October 2020 financial data to assess reporting methods and gather an understanding of their revenue, expense and payable items.	\$630.00	2.4	\$1,512.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/16/2023				
Gibian, Craig	Call with D. Krozek, A. Turensline (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Call with C. Gibian, A. Turensline (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the 2021 tax year.	\$1,160.00	1.4	\$1,624.00
Turensline, Aaron	Review penalty exposure calculation for non-filing of Form 1099s for tax years 2020 and 2021.	\$1,160.00	0.4	\$464.00
Turensline, Aaron	Call with D. Krozek, C. Gibian (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00
01/17/2023				
Azus, Scott	Reconcile August 2020 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances reconcile.	\$750.00	1.3	\$975.00
Azus, Scott	Reconcile May 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances reconcile.	\$750.00	1.0	\$750.00
Harold, Robert	Reconcile December 2020, November 2021 and December 2021 monthly customer payable and inventory rollovers to compare ending balances.	\$750.00	2.5	\$1,875.00
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	6.0	\$4,500.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/17/2023				
Heyman, Tom	Analyze monthly asset/liability schedules for July '21 to track asset basis.	\$630.00	0.6	\$378.00
Heyman, Tom	Analyze monthly asset/liability schedules for August '21 to track asset basis.	\$630.00	0.7	\$441.00
Heyman, Tom	Analyze monthly asset/liability schedules for November 2020 to track asset basis.	\$630.00	1.9	\$1,197.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the 2022 tax year.	\$1,160.00	2.5	\$2,900.00
Paradis, Matt	Review potential withholding tax penalty related to 2020 and 2021 distribution activities.	\$870.00	2.0	\$1,740.00
Schaefer, Eric	Prepare summary template to organize and present the month over month roll forwards balances on customer payable and in house inventory.	\$1,020.00	0.9	\$918.00
Schaefer, Eric	Update September 2020 customer payable and inventory roll forward balance to compute the potential mark adjustment to be booked in the month closing files.	\$1,020.00	2.3	\$2,346.00
Turensine, Aaron	Analyze monthly inventory and customer payable rollforward schedules.	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Roll over September data and October activity to check whether inventory, payables and activities reconcile.	\$630.00	4.3	\$2,709.00
01/18/2023				
Azus, Scott	Compare May 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances compare.	\$750.00	1.2	\$900.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/18/2023				
Azus, Scott	Prepare June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.3	\$975.00
Azus, Scott	Call with A. Turenshine, T. Heyman, T. Weiss, R. Harold, J. He, E. Schaefer (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Call with A. Turenshine, T. Heyman, T. Weiss, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Compare year over year monthly asset inventory rollovers in order to compare ending balances.	\$750.00	2.5	\$1,875.00
He, Jiasui	Continue to create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	5.1	\$3,825.00
He, Jiasui	Call with A. Turenshine, T. Heyman, T. Weiss, R. Harold, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turenshine, T. Weiss, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly asset/liability schedules for July '21 to track asset basis.	\$630.00	2.1	\$1,323.00
Heyman, Tom	Analyze monthly asset/liability schedules for August '21 to track asset basis.	\$630.00	2.2	\$1,386.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/18/2023				
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, R. Harold, J. He, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,020.00	0.5	\$510.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshine, T. Heyman, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
01/19/2023				
Azus, Scott	Prepare June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.5	\$1,125.00
Azus, Scott	Review June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.5	\$1,125.00
Azus, Scott	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, R. Harold (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Azus, Scott	Call with T. Weiss, T. Heyman, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$750.00	0.5	\$375.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.6	\$696.00
Harold, Robert	Call with A. Turenshine (Deloitte) regarding monthly inventory and customer payable rollforwards.	\$750.00	1.0	\$750.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Harold, Robert	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Call with S. Azus, T. Weiss, T. Heyman (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$750.00	0.5	\$375.00
Harold, Robert	Meeting with A. Turenshine, T. Weiss, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$750.00	1.1	\$825.00
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	2.5	\$1,875.00
He, Jiasui	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turenshine, E. Schaefer, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Azus, T. Weiss, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly asset/liability schedule for the 2021 period in order to track inventory asset basis.	\$630.00	1.6	\$1,008.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Heyman, Tom	Analyze monthly asset/liability schedule for the August 2021 period in order to track inventory asset basis.	\$630.00	1.7	\$1,071.00
Liu, Lily	Perform updates to the tax reporting penalty calculation.	\$630.00	1.2	\$756.00
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,020.00	0.5	\$510.00
Schaefer, Eric	Perform testing of client monthly workpapers in order to compare to journal entries for the August - November 2021 period.	\$1,020.00	5.0	\$5,100.00
Stern, Nathaniel	Tie income items from monthly roll forward reconciliations to 2020-2022 unaudited income statements.	\$630.00	1.6	\$1,008.00
Stern, Nathaniel	Meeting with A. Turenshine, R. Harold, T. Weiss, C. Wilson (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00
Turenshine, Aaron	Meeting with R. Harold, T. Weiss, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$1,160.00	1.1	\$1,276.00
Turenshine, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with R. Harold (Deloitte) regarding monthly inventory and customer payable rollforwards.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Weiss, Thomas	Call with A. Turenshine, E. Schaefer, T. Heyman, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Weiss, Thomas	Call with S. Azus, T. Heyman, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with A. Turenshine, R. Harold, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00
Weiss, Thomas	Prepare year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$630.00	3.9	\$2,457.00
Wilson, Clinton	Meeting with A. Turenshine, R. Harold, T. Weiss, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00
Wilson, Clinton	Tie income items from monthly roll forward to 2020-2022 unaudited income statements.	\$630.00	1.6	\$1,008.00
01/20/2023				
Azus, Scott	Compare June 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances compare.	\$750.00	1.5	\$1,125.00
Azus, Scott	Call with R. Harold (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/20/2023				
Boulos, Ala'a	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Boulos, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Harold, Robert	Call with S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Reconcile December 2020, November 2021 and December 2021 monthly customer payable and inventory rollovers - create monthly rollforwards using source data to compare ending balances.	\$750.00	0.5	\$375.00
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	1.4	\$1,050.00
He, Jiasui	Call with C. Wilson (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.6	\$450.00
Heyman, Tom	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$630.00	0.8	\$504.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/20/2023				
Krozek, Derek	Call with A. Turensline (Deloitte) regarding next steps on income tax reporting.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Boulos, A. Turensline (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Schaefer, Eric	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$1,020.00	0.8	\$816.00
Turensline, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$1,160.00	0.8	\$928.00
Turensline, Aaron	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Boulos, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Call with D. Krozek (Deloitte) regarding next steps on income tax reporting.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$630.00	0.8	\$504.00
Wilson, Clinton	Call with J. He (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.6	\$378.00
01/22/2023				
He, Jiasui	Reconcile asset inventory rolls provided by Company for various months in 2020 and 2021.	\$750.00	1.0	\$750.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/22/2023				
Schaefer, Eric	Update assigned asset inventory monthly roll ups comments.	\$1,020.00	2.0	\$2,040.00
Weiss, Thomas	Review monthly roll schedules (October 2020, March 2021 and April 2021) to develop questions to understand profit and loss/ beginning and ending balances.	\$630.00	1.2	\$756.00
01/23/2023				
Azus, Scott	Meeting with R. Harold, N. Stern, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$750.00	0.7	\$525.00
Harold, Robert	Meeting with S. Azus, N. Stern, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$750.00	0.7	\$525.00
He, Jiasui	Create a summary page on the "Monthly Admin Expenses" and "Blockchain Recovery" line items of financial data for months from June '20 through March '22 for analysis.	\$750.00	2.1	\$1,575.00
He, Jiasui	Call with E. Schaefer (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.9	\$675.00
Heyman, Tom	Draft list of questions/request list for Voyager to provide additional information on monthly asset schedules for July '20 - December '21	\$630.00	1.6	\$1,008.00
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$630.00	0.8	\$504.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the combined history of the group.	\$1,160.00	2.0	\$2,320.00
Schaefer, Eric	Call with A. Turenshine (Deloitte) to discuss observations from analyzing monthly inventory and customer payable rollforward schedules.	\$1,020.00	0.8	\$816.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/23/2023				
Schaefer, Eric	Call with J. He (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$1,020.00	0.9	\$918.00
Stern, Nathaniel	Meeting with S. Azus, R. Harold, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$630.00	0.7	\$441.00
Turenshtine, Aaron	Call with E. Schaefer (Deloitte) to discuss observations from analyzing monthly inventory and customer payable rollforward schedules.	\$1,160.00	0.8	\$928.00
Turenshtine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with T. Heyman, A. Turenshtine (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$630.00	0.8	\$504.00
Wilson, Clinton	Meeting with S. Azus, R. Harold, N. Stern (Deloitte) to discuss question list, request list, for compliance preparation process.	\$630.00	0.7	\$441.00
01/24/2023				
Harold, Robert	Meeting with J. He (Deloitte) to prepare information request list for monthly payable and inventory reconciliations.	\$750.00	2.3	\$1,725.00
He, Jiasui	Meeting with R. Harold (Deloitte) to prepare information request list for monthly payable and inventory reconciliations.	\$750.00	2.3	\$1,725.00
He, Jiasui	Review client provided 2020 asset inventory files.	\$750.00	1.2	\$900.00
Krozek, Derek	Review updated findings from monthly asset inventory roll to assess potential tax reporting implications for the combined history of the group.	\$1,160.00	2.1	\$2,436.00
Turenshtine, Aaron	Review historically filed tax returns to create an tax return preparation information request.	\$1,160.00	1.1	\$1,276.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/25/2023				
He, Jiasui	Review company provided asset inventory roll files in order to finalize request list to amend 2020 and 2021 tax returns.	\$750.00	2.5	\$1,875.00
Krozek, Derek	Draft required tax return disclosure statement related to potential filing of amended federal income tax returns.	\$1,160.00	2.3	\$2,668.00
Turensline, Aaron	Prepare information request list for tax return preparation.	\$1,160.00	1.0	\$1,160.00
01/30/2023				
Krozek, Derek	Analyze potential cash tax refund implications related to potential filing of amended federal income tax returns.	\$1,160.00	2.0	\$2,320.00
01/31/2023				
Gibian, Craig	Analyze implications of potential filing of amended tax returns for the 2021 and 2022 years.	\$1,160.00	0.8	\$928.00
02/01/2023				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to discuss fair market valuation of credit risk and tax consequences of marking credit risk gain.	\$870.00	0.2	\$174.00
Boyd, Anna	Research section 475, valuation safe harbor to compute marking credit risk.	\$870.00	0.9	\$783.00
Gibian, Craig	Analyze the tax mark to market elections for filing amended tax returns.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to discuss fair market valuation of credit risk and tax consequences of marking credit risk gain.	\$1,160.00	0.2	\$232.00
Krozek, Derek	Review 2021 income tax filings and related disclosures provided by the company.	\$1,160.00	2.0	\$2,320.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/02/2023				
Boulos, Ala'a	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, F. Pickering (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Boyd, Anna	Research section 475, valuation safe harbor to compute marking credit risk.	\$870.00	0.8	\$696.00
Cooper, Matt	Discussion with M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze tax accounting method for reflection of income for filing tax returns.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Discussion with M. Cooper, M. Ulleweit, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
He, Jiasui	Analyze the tax mark to market elections for filing amended tax returns.	\$750.00	0.2	\$150.00
Krozek, Derek	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Research potential considerations related to consolidated return filing obligations.	\$1,160.00	2.5	\$2,900.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/02/2023				
Pickering, Maria	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$870.00	0.6	\$522.00
Turenshine, Aaron	Discussion with M. Cooper, M. Ulleweit, C. Gibian, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Ulleweit, Michael	Discussion with M. Cooper, C. Gibian, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Ulleweit, Michael	Review draft purchase agreement filed with the bankruptcy court for US income tax considerations	\$1,160.00	0.4	\$464.00
02/03/2023				
Azus, Scott	Review draft inventory rollforward schedules provided by the company.	\$750.00	1.1	\$825.00
Azus, Scott	Meeting with T. Weiss, J. He, A. Turenshine, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	0.6	\$450.00
Harold, Robert	Draft email to A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) regarding 2021 monthly asset/liability schedules to 2021 monthly trial balances and transactions.	\$750.00	0.5	\$375.00
He, Jiasui	Compare inventory and payables rollforward schedules for Q1 2021 to financial statements.	\$750.00	3.8	\$2,850.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/03/2023				
He, Jiasui	Meeting with T. Weiss, A. Turensine, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	0.6	\$450.00
Krozek, Derek	Review historical income tax reporting of Voyager Digital Holdings, Limited in connection with potential consolidated return considerations.	\$1,160.00	3.5	\$4,060.00
Stern, Nathaniel	Discus Voyager 2021 information with C. Wilson (Deloitte) to tie to monthly inventory and payable schedules for July, August, September.	\$630.00	1.2	\$756.00
Stern, Nathaniel	Meeting with T. Weiss, J. He, A. Turensine, S. Azus, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00
Turensine, Aaron	Meeting with T. Weiss, J. He, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$1,160.00	0.6	\$696.00
Turensine, Aaron	Analyze financial data related to inventory rollforwards.	\$1,160.00	1.5	\$1,740.00
Weiss, Thomas	Meeting with J. He, A. Turensine, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00
Wilson, Clinton	Discuss Voyager 2021 information with N. Stern (Deloitte) to tie to monthly inventory and payable schedules and filed returns for December '21 totals.	\$630.00	1.2	\$756.00
Wilson, Clinton	Meeting with T. Weiss, J. He, A. Turensine, S. Azus, N. Stern (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/04/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances between the client's rollforward and their trial balance.	\$750.00	2.1	\$1,575.00
Wilson, Clinton	Tie updates to December '21 inventory roll from tax return.	\$630.00	0.7	\$441.00
02/05/2023				
Stern, Nathaniel	Tie 2022 Q3 inventory rolls to journal entries and income statements.	\$630.00	3.0	\$1,890.00
Wilson, Clinton	Tie updates to December '21 inventory roll from tax return related to Q4 2021 asset movement.	\$630.00	2.1	\$1,323.00
02/06/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance in order to identify causes for variances.	\$750.00	3.3	\$2,475.00
Azus, Scott	Meeting with A. Turensine, J. He, N. Stern, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$750.00	0.6	\$450.00
He, Jiasui	Review 2021 tax return package to prepare an info request for 2022 year.	\$750.00	1.6	\$1,200.00
He, Jiasui	Email S. Nathaniel (Deloitte) regarding comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.3	\$225.00
He, Jiasui	Meeting with A. Turensine, N. Stern, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$750.00	0.6	\$450.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules and the profit & loss for month January to March.	\$750.00	6.5	\$4,875.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/06/2023				
Krozek, Derek	Prepare a draft of 2022 income tax filing obligations and the associated refund requests.	\$1,160.00	1.5	\$1,740.00
Stern, Nathaniel	Meeting with A. Turensheine, J. He, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$630.00	0.6	\$378.00
Stern, Nathaniel	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	0.6	\$378.00
Stern, Nathaniel	Tie 2022 Q3 inventory rolls to journal entries and profit & loss statements.	\$630.00	0.6	\$378.00
Turensheine, Aaron	Meeting with J. He, N. Stern, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$1,160.00	0.6	\$696.00
Wilson, Clinton	Meeting with A. Turensheine, J. He, N. Stern, S. Azus (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$630.00	0.6	\$378.00
Wilson, Clinton	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	0.8	\$504.00
Wilson, Clinton	Tie 2022 Q4 inventory rolls to journal entries and profit & loss statements.	\$630.00	2.4	\$1,512.00
02/07/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	3.4	\$2,550.00
Azus, Scott	Continue to tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	3.2	\$2,400.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/07/2023				
Azus, Scott	Meeting with A. Turensline, J. He, C. Wilson, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$750.00	1.0	\$750.00
He, Jiasui	Discuss with N. Stern (Deloitte) comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.5	\$375.00
He, Jiasui	Meeting with A. Turensline, C. Wilson, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$750.00	1.0	\$750.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules to the profit & loss for Q1 2022.	\$750.00	1.6	\$1,200.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules to the profit & loss for Q1 2022.	\$750.00	2.9	\$2,175.00
Krozek, Derek	Analyze inventory rollforward schedules provided by company for 2022 year.	\$1,160.00	2.6	\$3,016.00
Stern, Nathaniel	Meeting with A. Turensline, J. He, C. Wilson, S. Azus (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$630.00	1.0	\$630.00
Stern, Nathaniel	Discuss with J. He (Deloitte) comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/07/2023				
Stern, Nathaniel	Tie out payable schedules provided by Company to their trial balances in order to identify causes for variances to tax return.	\$630.00	2.8	\$1,764.00
Stern, Nathaniel	Continue to tie out payable schedules provided by Company to their trial balances in order to identify causes for variances to tax return.	\$630.00	1.7	\$1,071.00
Turensshine, Aaron	Meeting with J. He, C. Wilson, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$1,160.00	1.0	\$1,160.00
Wilson, Clinton	Meeting with A. Turensshine, J. He, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$630.00	1.0	\$630.00
Wilson, Clinton	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	2.8	\$1,764.00
02/08/2023				
Azus, Scott	Meeting with J. He, A. Turensshine (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	1.0	\$750.00
He, Jiasui	Call with N. Stern (Deloitte) to discuss comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.1	\$75.00
He, Jiasui	Meeting with A. Turensshine, S. Azus (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	1.0	\$750.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/08/2023				
He, Jiasui	Analyze reconciliation between the inventory/customer payable rollforward schedules and the profit & loss for month October 2020 and update the summary and question page regarding same.	\$750.00	2.3	\$1,725.00
Krozek, Derek	Review draft purchase agreement filed with the bankruptcy court for US income tax considerations.	\$1,160.00	1.4	\$1,624.00
Stern, Nathaniel	Meeting with C. Wilson (Deloitte) to discuss next step in comparing financials into the inventory rollforward summary reconciliation file.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Call with J. He (Deloitte) to discuss comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$630.00	0.1	\$63.00
Stern, Nathaniel	Work on summary reconciliation file related to inventory rollforwards in order to tie out to 2020 financials.	\$630.00	3.6	\$2,268.00
Turensine, Aaron	review reconciliation of 2022 inventory rollforward to financial statements.	\$1,160.00	1.5	\$1,740.00
Turensine, Aaron	Meeting with J. He, S. Azus (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$1,160.00	1.0	\$1,160.00
Wilson, Clinton	Meeting with N. Stern (Deloitte) to discuss next step in comparing financials into the inventory rollforward summary reconciliation file.	\$630.00	0.5	\$315.00
Wilson, Clinton	Compare December inventory roll to profit & loss statements.	\$630.00	0.8	\$504.00
02/09/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	0.5	\$375.00
Krozek, Derek	Review draft inventory rollforward schedules provided by the company.	\$1,160.00	1.1	\$1,276.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/09/2023				
Stern, Nathaniel	Prepare the voyager monthly summary comments file.	\$630.00	4.5	\$2,835.00
Turensline, Aaron	Review financial statement reconciliations of inventory.	\$1,160.00	2.8	\$3,248.00
02/10/2023				
Krozek, Derek	Research related to consolidated return filing considerations with related affiliates.	\$1,160.00	1.9	\$2,204.00
02/13/2023				
Azus, Scott	Meeting with N. Stern, C. Wilson (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$750.00	0.3	\$225.00
Gibian, Craig	Discussion with A. Turensline (Deloitte) regarding tax calculations of taxable income for Voyager potential amended returns.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income from monthly rollforwards.	\$1,160.00	0.6	\$696.00
He, Jiasui	Discussion with T. Weiss (Deloitte) regarding 2021 analysis of monthly rollforward schedules with respect to variances to financials.	\$750.00	0.4	\$300.00
Heyman, Tom	Discussion (partial) with D. Krozek, A. Turensline (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$630.00	0.5	\$315.00
Krozek, Derek	Discussion with T. Heyman (partial), A. Turensline (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$1,160.00	1.0	\$1,160.00
Stern, Nathaniel	Meeting with S. Azus, C. Wilson (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$630.00	0.3	\$189.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/13/2023				
Turenschine, Aaron	Discussion with C. Gibian (Deloitte) regarding tax calculations of taxable income for Voyager potential amended returns.	\$1,160.00	0.5	\$580.00
Turenschine, Aaron	Discussion with T. Heyman (partial), D. Krozek (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Discussion with J. He (Deloitte) regarding 2021 analysis of monthly inventory rollforward schedules with respect to variances to financials.	\$630.00	0.4	\$252.00
Wilson, Clinton	Meeting with S. Azus, N. Stern (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$630.00	0.3	\$189.00
02/15/2023				
Boulos, Ala'a	Review tax return disclosure statement for amending 2021 federal tax return.	\$1,160.00	1.3	\$1,508.00
Krozek, Derek	Research income tax considerations related to the potential contribution of loans to capital.	\$1,160.00	1.0	\$1,160.00
02/16/2023				
Boulos, Ala'a	Call with J. Forrest, D. Krozek, A. Turenschine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with D. Krozek, A. Boulos, A. Turenschine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with J. Forrest, A. Boulos, A. Turenschine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/16/2023				
Pickering, Maria	Call with J. Forrest, D. Krozek, A. Boulos, A. Turenshtine, E. Tucker (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$870.00	0.5	\$435.00
Tucker, Erin	Call with J. Forrest, D. Krozek, A. Boulos, A. Turenshtine, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with J. Forrest, D. Krozek, A. Boulos, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
02/17/2023				
Krozek, Derek	Continue to research the contribution of loans to capital.	\$1,160.00	2.0	\$2,320.00
02/20/2023				
Azus, Scott	Meeting with N. Stern, C. Wilson (Deloitte) to discuss process of tying inventory rollforward source documents to audited financial statements.	\$750.00	0.5	\$375.00
Azus, Scott	Consolidate monthly profit & loss's to tie to audited financial statements.	\$750.00	2.0	\$1,500.00
Cooper, Kenny	Prepare 2021 amended return template.	\$870.00	1.0	\$870.00
Cooper, Kenny	Discussion with J. He, T. Heyman, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$870.00	0.5	\$435.00
Harold, Robert	Draft email to A. Turenshtine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) related to comparing 2021 monthly trial balances and transactions to financial statements.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/20/2023				
He, Jiasui	Discussion with K. Cooper, T. Heyman, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.5	\$375.00
Heyman, Tom	Discussion with K. Cooper, J. He, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, C. Wilson (Deloitte) to discuss process of tying inventory rollforward source documents to audited financial statements.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Tie out the trial balance's to the financial reconciliation file.	\$630.00	2.4	\$1,512.00
Weiss, Thomas	Discussion with K. Cooper, J. He, T. Heyman (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with S. Azus, N. Stern (Deloitte) to discuss process of tying inventory rollforward source documents to audited financial statements.	\$630.00	0.5	\$315.00
Wilson, Clinton	Tie monthly trial balances to audited financial statements.	\$630.00	1.6	\$1,008.00
02/21/2023				
Azus, Scott	Compare client's rollforwards top trial balance and variances on a monthly basis.	\$750.00	0.6	\$450.00
Wilson, Clinton	Tie monthly trial balances to audited financial statements.	\$630.00	0.7	\$441.00
02/22/2023				
Azus, Scott	Compare client's rollforwards top trial balance and variances on a monthly basis.	\$750.00	1.6	\$1,200.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/22/2023				
Azus, Scott	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$750.00	0.5	\$375.00
Cooper, Kenny	Review 2021 amended return workpapers.	\$870.00	3.0	\$2,610.00
Harold, Robert	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He (Deloitte).	\$750.00	0.5	\$375.00
He, Jiasui	Prepare taxable income and balance sheet mapping preparation for tax year 2021.	\$750.00	3.6	\$2,700.00
He, Jiasui	Review tax year 2021 tax return and tax return mapping.	\$750.00	0.4	\$300.00
He, Jiasui	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, R. Harold (Deloitte).	\$750.00	0.5	\$375.00
Heyman, Tom	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Stern, Nathaniel	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Stern, Nathaniel	Tie inventory and payables rollforward to financial statements.	\$630.00	5.0	\$3,150.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/22/2023				
Turenshine, Aaron	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Analyze general ledger account detail to compare against inventory and payable rollforward schedules.	\$1,160.00	1.4	\$1,624.00
Weiss, Thomas	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Wilson, Clinton	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Wilson, Clinton	Tie inventory roll to new trial balances.	\$630.00	0.4	\$252.00
02/23/2023				
Azus, Scott	Meeting with A. Turenshine, N. Stern, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$750.00	0.5	\$375.00
Azus, Scott	Compare variances between client's inventory source documents and roll forwards to monthly trial balances.	\$750.00	1.7	\$1,275.00
Cooper, Kenny	Review 2021 amended return workpapers.	\$870.00	3.0	\$2,610.00
He, Jiasui	Prepare M-3 (book tax differences) analysis TY2021 tax workpaper.	\$750.00	1.3	\$975.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/23/2023				
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Prepare variance comparison summary comparing to trial balances.	\$630.00	0.5	\$315.00
Turenshtine, Aaron	Meeting with S. Azus, N. Stern, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Analyze general ledger account detail and compare against inventory and payable rollforward schedules.	\$1,160.00	1.5	\$1,740.00
Wilson, Clinton	Tie inventory roll to new trial balances.	\$630.00	0.2	\$126.00
Wilson, Clinton	Meeting with A. Turenshtine, S. Azus, N. Stern (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$630.00	0.5	\$315.00
02/24/2023				
Azus, Scott	Review excel rebalancing calculation workbook generating follow up questions.	\$750.00	1.0	\$750.00
Azus, Scott	Meeting with A. Turenshtine, N. Stern, T. Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$750.00	0.5	\$375.00
Forrest, Jonathan	Review proposed sale motion.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Meeting with A. Turenshtine, S. Azus, N. Stern, T. Weiss, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/24/2023				
Stern, Nathaniel	Meeting with A. Turenshine, S. Azus, T Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Turenshine, Aaron	Meeting with S. Azus, N. Stern, T Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discussion with A. Sexton, S. Cantor (K&E) regarding intercompany agreements between Voyager affiliates.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Review the inventory rebalancing calculation and its impact on financial statements provided by client.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with A. Turenshine, S. Azus, N. Stern, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, N. Stern, T. Weiss, T. Heymon (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Wilson, Clinton	Review the balancing transaction excel workbook related to Payables rollforward.	\$630.00	1.2	\$756.00
02/26/2023				
Stern, Nathaniel	Review exposures with C. Wilson (Deloitte) regarding reconciling Voyager position with customer position.	\$630.00	1.5	\$945.00
Wilson, Clinton	Review exposures with N. Stern (Deloitte) regarding reconciling Voyager position with customer position.	\$630.00	1.5	\$945.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/27/2023				
Azus, Scott	Analyze into variances between unrealized gain calculations made by client vs unrealized gain accounts in audited financial statements.	\$750.00	2.4	\$1,800.00
Azus, Scott	Call with A. Turenshine, N. Stern, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$750.00	0.8	\$600.00
Cooper, Kenny	Review schedules pertaining to book tax differences on amended tax return workpapers.	\$870.00	3.0	\$2,610.00
Forrest, Jonathan	Review sale motion filed with the bankruptcy court.	\$1,160.00	2.5	\$2,900.00
Heyman, Tom	Call with A. Turenshine, N. Stern, S. Azus, T. Weiss, C. Wilson (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Heyman, Tom	Update the rebalancing calculation file detailing return of assets to client.	\$630.00	0.6	\$378.00
Krozek, Derek	Review sale motion filed with the bankruptcy court.	\$1,160.00	2.1	\$2,436.00
Stern, Nathaniel	Prepare the asset rebalancing calculation file detailing the procedure for analyzing gains/losses to Voyager and available assets to customers to tie out amounts.	\$630.00	3.7	\$2,331.00
Stern, Nathaniel	Call with A. Turenshine, S. Azus, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/27/2023				
Turenshine, Aaron	Call with N. Stern, S. Azus, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with A. Turenshine, N. Stern, S. Azus, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Wilson, Clinton	Call with A. Turenshine, N. Stern, S. Azus, T. Weiss, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Wilson, Clinton	Review updated rebalancing calculation file including the gain / loss procedures.	\$630.00	2.5	\$1,575.00
02/28/2023				
Azus, Scott	Review updates of coin exposure in clients rollforward workpapers.	\$750.00	0.8	\$600.00
Azus, Scott	Review asset rebalancing workpapers related to 7/30/22 inventory.	\$750.00	0.9	\$675.00
Azus, Scott	Update profit & loss variance reconciliation file.	\$750.00	0.9	\$675.00
Krozek, Derek	Review inventory rollforward summary.	\$1,160.00	1.7	\$1,972.00
Stern, Nethaniel	Review amount in customer and voyager position to create a variance tab for percentage of change in second half of 2021.	\$630.00	0.4	\$252.00
Weiss, Thomas	Review updated rebalancing gain/loss calculation for July.	\$630.00	0.5	\$315.00
Wilson, Clinton	Update asset rebalancing calculation from Q2 2022 totals.	\$630.00	3.2	\$2,016.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/01/2023				
Azus, Scott	Call with A. Turensline, N. Stern, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$750.00	0.5	\$375.00
Azus, Scott	Tie out the adjustments made to the unrealized gain account to tie to audited financial statements.	\$750.00	2.2	\$1,650.00
He, Jiasui	Call with N. Stern, T. Weiss (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turensline, N. Stern, S. Azus (Deloitte) to discuss the tax treatment of certain loans.	\$630.00	0.5	\$315.00
Krozek, Derek	Draft summary of refund claims for the 2021 federal and state income tax filings.	\$1,160.00	1.6	\$1,856.00
Stern, Nathaniel	Call with T. Weiss, J. He (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Review tie outs in asset inventory summary reconciliation files.	\$630.00	0.4	\$252.00
Stern, Nathaniel	Call with A. Turensline, S. Azus, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$630.00	0.5	\$315.00
Turensline, Aaron	Analyze transaction reconciliations using data provided by W. Chan (Voyager).	\$1,160.00	1.7	\$1,972.00
Turensline, Aaron	Call with N. Stern, S. Azus, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with N. Stern, J. He (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$630.00	0.5	\$315.00
Wilson, Clinton	Update asset rebalancing computations for the June through July 2022 period.	\$630.00	0.6	\$378.00
Wilson, Clinton	Email S. Azus, N. Stern (Deloitte) to discuss rebalancing calculations.	\$630.00	0.3	\$189.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/02/2023				
Azus, Scott	Review breakdown of unrealized gain/loss to tie out adjustments made to the unrealized gain account to tie to audited financial statements.	\$750.00	1.2	\$900.00
Krozek, Derek	Draft summary of credit carryover amounts from 2021 income tax return filings.	\$1,160.00	1.3	\$1,508.00
Stern, Nathaniel	Tie out variances in summary reconciliation file related to Voyagers payables and inventories for the 2021 year.	\$630.00	4.6	\$2,898.00
Turensline, Aaron	Analyze unrealized gain/loss data sent by W. Chan (Voyager).	\$1,160.00	2.8	\$3,248.00
03/03/2023				
Krozek, Derek	Analyze data related to gain / loss analysis of asset inventory roll.	\$1,160.00	2.3	\$2,668.00
Stern, Nathaniel	Research variances in the Voyager inventory summary reconciliation file.	\$630.00	1.2	\$756.00
03/09/2023				
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.6	\$696.00
03/10/2023				
Gibian, Craig	Meeting with A. Turensline (Deloitte) discussing tax return methodology.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze the measurement date for inclusion into taxable income of the company's various asset classes.	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Meeting with C. Gibian (Deloitte) discussing tax return methodology.	\$1,160.00	0.5	\$580.00
03/14/2023				
Krozek, Derek	Review court approved plan for tax related considerations.	\$1,160.00	1.0	\$1,160.00
03/15/2023				
Krozek, Derek	Review inventory rollforward used for income tax return filings.	\$1,160.00	2.1	\$2,436.00
Turensline, Aaron	Prepare engagement letter for tax compliance work.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/16/2023				
Krozek, Derek	Research application of inversion rules to Canadian parent.	\$1,160.00	1.7	\$1,972.00
03/17/2023				
Krozek, Derek	Review Form 5471 filing for Canadian parent company.	\$1,160.00	1.7	\$1,972.00
03/21/2023				
Boulos, Ala'a	Review company roll forward of asset inventory for 2023.	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Review updated draft of inventory rollforward schedule.	\$1,160.00	1.4	\$1,624.00
03/22/2023				
Azus, Scott	Review underlying supporting schedules reconciling unrealized gain accounts.	\$750.00	0.8	\$600.00
Azus, Scott	Meeting with N. Stern, C. Wilson, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$750.00	0.5	\$375.00
He, Jiasui	Meeting with S. Azus, N. Stern, C. Wilson, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$750.00	0.5	\$375.00
Stern, Nethaniel	Analyze data related to gain / loss analysis of asset inventory roll.	\$630.00	1.2	\$756.00
Stern, Nethaniel	Meeting with S. Azus, C. Wilson, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.4	\$252.00
Turensine, Aaron	Analyze monthly unrealized gain/loss schedules provided by W. Chan (Voyager).	\$1,160.00	1.4	\$1,624.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/22/2023				
Weiss, Thomas	Meeting with S. Azus, N. Stern, C. Wilson, J. He (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with S. Azus, N. Stern, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with A. Turensine, K. Cooper, S. Azus, N. Stern (Deloitte) to discuss the files received from client and how to proceed in tying out the new unrealized entries.	\$630.00	0.6	\$378.00
03/23/2023				
Azus, Scott	Reconcile unrealized gain accounts per the client's financial statement with underlying supporting schedules.	\$750.00	2.8	\$2,100.00
Azus, Scott	Meeting with A. Turensine, N. Stern (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$750.00	0.5	\$375.00
Krozek, Derek	Review sales motion filed with the bankruptcy court.	\$1,160.00	2.1	\$2,436.00
Stern, Nathaniel	Tie out the unrealized gains in the payables variance tab within the summary reconciliation file provided by Voyager.	\$630.00	2.3	\$1,449.00
Stern, Nathaniel	Draft IRS Form 3115 - Application for change in accounting method - related to mark to market unrealized gains/loss.	\$630.00	3.4	\$2,142.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/23/2023				
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$630.00	0.5	\$315.00
Turenshtine, Aaron	Meeting with N. Stern, S. Azus (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Analyze unrealized gain/loss schedules provided by W. Chan (Voyager).	\$1,160.00	2.8	\$3,248.00
03/24/2023				
Azus, Scott	Prepare the mark to market narrative pertaining to the application for change in accounting method.	\$750.00	1.3	\$975.00
Stern, Nathaniel	Draft IRS Form 3115 - Application for Change in Accounting Method - related to mark to market unrealized gains/loss.	\$630.00	1.8	\$1,134.00
03/26/2023				
Azus, Scott	Tie monthly profit and loss to 2021 filed tax return - tie and reconcile the unrealized gain M1 adjustments in the tax return .	\$750.00	2.4	\$1,800.00
03/27/2023				
Azus, Scott	Tie monthly profit and loss to 2021 filed tax return - tie reconcile the M1 adjustments made in the tax return.	\$750.00	1.1	\$825.00
Azus, Scott	Meeting with A. Turenshtine, N. Stern, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) to discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$750.00	1.1	\$825.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/27/2023				
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	3.1	\$1,953.00
Heyman, Tom	Meeting with A. Turenshtine, S. Azus, N. Stern, C. Wilson, T. Weiss (partial) (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
Krozek, Derek	Update summary of state income tax filings and refund claims.	\$1,160.00	1.9	\$2,204.00
Stern, Nathaniel	Calculate the coin prices of customer and voyager positions for differences between monthly roll.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
Turenshtine, Aaron	Meeting with S. Azus, N. Stern, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Analyze unrealized gain/loss detail - outlining next steps for rebalancing calculation and calculations of tax exposure for amended tax returns and the 2022 originally filed return.	\$1,160.00	4.6	\$5,336.00
Weiss, Thomas	Meeting (partial) with A. Turenshtine, S. Azus, N. Stern, C. Wilson, T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.0	\$630.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/27/2023				
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, N. Stern, T. Weiss (partial), T. Heyman (Deloitte) to discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
03/28/2023				
Azus, Scott	Prepare monthly summary reconciliation file updates in order to assess the source of unrealized gain and loss on Voyager's books - tying out inventory and payable roll forward to clients books.	\$750.00	0.3	\$225.00
Azus, Scott	Meeting with A. Turenshine, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$750.00	2.0	\$1,500.00
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	2.5	\$1,575.00
Heyman, Tom	Meeting with A. Turenshine, S. Azus, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
Krozek, Derek	Continue to research application of inversion rules.	\$1,160.00	1.6	\$1,856.00
Stern, Nathaniel	Prepare a monthly roll of 2022 inventory and payables for difference between months to tie out the marks.	\$630.00	4.7	\$2,961.00
Stern, Nathaniel	Meeting with A. Turenshine, S. Azus, T. Heyman, C. Wilson, T. Weiss (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$1,160.00	2.0	\$2,320.00
Turenshine, Aaron	Analyze tax calculations for rebalancing transaction assessing tax gain/loss from bankruptcy related events (3AC loan loss, customer payable haircut).	\$1,160.00	2.4	\$2,784.00
Weiss, Thomas	Meeting with A. Turenshine, S. Azus, T. Heyman, C. Wilson, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
03/29/2023				
Azus, Scott	Meeting with T. Heyman, A. Turenshine, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$750.00	0.5	\$375.00
Azus, Scott	Continue to prepare monthly summary reconciliation file updates in order to assess the source of unrealized gain and loss on Voyager's books - tying out inventory and payable roll forward to clients books.	\$750.00	2.3	\$1,725.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Heyman, Tom	Meeting with S. Azus, A. Turensline, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	0.6	\$378.00
Stern, Nathaniel	Analyze the 2022 monthly asset reconciliation summary.	\$630.00	1.9	\$1,197.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, A. Turensline, C. Wilson, T. Weiss (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
Turensline, Aaron	Analyze action required to make an election under IRC Section 475 mark to market.	\$1,160.00	0.8	\$928.00
Turensline, Aaron	Meeting with S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, A. Turensline, C. Wilson, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Wilson, Clinton	Meeting with S. Azus, T. Heyman, A. Turenshtine, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
03/30/2023				
Stern, Nathaniel	Summarize the 2022 monthly reconciliation related to the inventory and payable balances.	\$630.00	1.8	\$1,134.00
Turenshtine, Aaron	Analyze unrealized gain/loss calculations.	\$1,160.00	1.8	\$2,088.00
Wilson, Clinton	Review W. Chan's (Voyager) explanations and excel files for 2021 questions related to asset inventory rollforward.	\$630.00	0.9	\$567.00
03/31/2023				
Krozek, Derek	Review client correspondence related to questions posed on information provided related to asset inventory rollforward.	\$1,160.00	2.1	\$2,436.00
Turenshtine, Aaron	Call with S. Lee (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$1,160.00	0.7	\$812.00
04/03/2023				
Cooper, Kenny	Update 1120-X workpapers for 2021, 2020.	\$870.00	5.6	\$4,872.00
Krozek, Derek	Research historical US federal income tax return filings and related considerations.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Review rebalancing calculation to analyze gain on sale of excess coins held by Voyager.	\$1,160.00	0.6	\$696.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summary.	\$630.00	11.0	\$6,930.00
Wilson, Clinton	Prepare 2022 extension workpaper.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/04/2023				
Azus, Scott	Review updated rebalancing calculation workpaper to analyze write off for the decrease of liability due to rebalancing.	\$750.00	1.6	\$1,200.00
Turensine, Aaron	Review rebalancing calculations to analyze gain/loss on sale of cryptocurrency inventory.	\$1,160.00	1.3	\$1,508.00
Weiss, Thomas	Prepare 2021 state taxable income calculation summaries.	\$630.00	2.6	\$1,638.00
Weiss, Thomas	Prepare 2022 state taxable income calculation summaries.	\$630.00	2.8	\$1,764.00
04/05/2023				
Krozek, Derek	Research 2019 US federal income tax return filing.	\$1,160.00	2.1	\$2,436.00
Weiss, Thomas	Prepare state taxable income calculation and summaries from years 2020-2022.	\$630.00	3.0	\$1,890.00
04/06/2023				
Azus, Scott	Meeting with K. Cooper, A. Turensine, T. Weiss, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$750.00	0.5	\$375.00
Cooper, Kenny	Meeting with A. Turensine, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$870.00	0.5	\$435.00
Turensine, Aaron	Meeting with K. Cooper, T. Weiss, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Meeting with K. Cooper, A. Turensine, S. Azus, C. Wilson (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/06/2023				
Wilson, Clinton	Meeting with K. Cooper, A. Turenshtine, T. Weiss, S. Azus (Deloitte) to discuss items related to unrealized gain/loss, adjustments and tax returns/filings.	\$630.00	0.5	\$315.00
04/11/2023				
Boyd, Anna	Update mark to market election statement to be included with the extension.	\$870.00	0.3	\$261.00
Boyd, Anna	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$870.00	0.5	\$435.00
Gibian, Craig	Meeting with A. Turenshtine, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.4	\$464.00
Larsen, Peter	Call with S. Cantor, A. Sexton, A. Smith(Kirkland), B. Nistler, S. Casey (Voyager) regarding 1099 processes to improve data required for reporting 1099s, penalties or risk.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Meeting with C. Gibian, A. Boyd (Deloitte) to discuss mark to market election procedure and implementation of mark-to-market method of accounting.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Azus, Scott	Call with A. Turenshine, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$750.00	0.5	\$375.00
Azus, Scott	Update rebalancing calculation worksheet to analyze 2022 tax exposure.	\$750.00	1.4	\$1,050.00
Azus, Scott	Update rebalancing calculation worksheet to analyze 2023 tax exposure.	\$750.00	1.3	\$975.00
Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.6	\$450.00
Boulos, Ala'a	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Boyd, Anna	Prepare draft statement to elect mark to market accounting method on Voyager's 2022 extension filing.	\$870.00	0.3	\$261.00
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.6	\$522.00
Cooper, Kenny	Call with S. Azus, A. Turenshine, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Forrest, Jonathan	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Continue to prepare draft mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze calculation of taxable income for 2021 and 2022.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
Lee, Sarah	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, T. Heyman, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,020.00	0.5	\$510.00
Lee, Sarah	Discuss (partial) with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boulos, J. Forrest (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/12/2023				
Turenshine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boulos, J. Forrest (partial), S. Lee (partial), S. Azus, A. Boyd (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with S. Azus, K. Cooper, T. Weiss, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2020.	\$1,160.00	1.2	\$1,392.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2021.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2022.	\$1,160.00	1.1	\$1,276.00
Turenshine, Aaron	Review federal and state tax exposure calculations for tax years 2023.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with S. Azus, A. Turenshine, K. Cooper, T. Heyman, S. Lee, C. Wilson (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
Wilson, Clinton	Call with S. Azus, A. Turenshine, K. Cooper, T. Weiss, T. Heyman, S. Lee (Deloitte) to discuss 2023 taxable income, state taxable income summary, Form 1120-X (amended U.S. Corporation income tax return) and net operating loss summary.	\$630.00	0.5	\$315.00
04/13/2023				
Boyd, Anna	Review workpapers and tax returns for purposes of drafting internal memo regarding calculation of taxable income.	\$870.00	0.4	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/13/2023				
Gibian, Craig	Analyze calculation of taxable income for tax years 2021 and 2022.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Meeting with A. Turensine (Deloitte) to discuss mark to market election statement to be included with the extension.	\$1,160.00	0.3	\$348.00
04/17/2023				
Boyd, Anna	Prepare internal memo to file summarizing historical tax returns and calculation of taxable income.	\$870.00	0.6	\$522.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.5	\$580.00
04/18/2023				
Boyd, Anna	Review legislative history and proposed/final regulations under section 475 to analyze whether liabilities can be marked and whether credit quality of taxpayer can be taken into account for fair market value purposes.	\$870.00	3.6	\$3,132.00
Gibian, Craig	Analyze treatment of liabilities under clear reflection of income and mark-to-market methodology.	\$1,160.00	0.8	\$928.00
04/19/2023				
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$750.00	0.5	\$375.00
Azus, Scott	Prepare process memo detailing process of reconciling unrealized gain/loss on clients books.	\$750.00	0.5	\$375.00
Azus, Scott	Update unrealized gain/loss reconciliation workpaper.	\$750.00	0.6	\$450.00
Boyd, Anna	Research mark to market accounting method, specifically appropriate procedural steps for Voyager to file Section 475 election.	\$870.00	4.7	\$4,089.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/19/2023				
Gibian, Craig	Analyze calculation of taxable income under a mark to market methodology.	\$1,160.00	1.0	\$1,160.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Turensine, Aaron	Review updated tax calculations to identify critical outstanding items to be received from Voyager.	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Email W. Chan (Voyager) regarding outstanding requests for tax calculations.	\$1,160.00	0.7	\$812.00
Turensine, Aaron	Email C. Gibian (Deloitte) regarding loan loss.	\$1,160.00	0.3	\$348.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$630.00	7.0	\$4,410.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) to discuss 2023 taxable income calculation, Form 1120-X (amended U.S. Corporation income tax return), unrealized gain/loss.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/20/2023				
Azus, Scott	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boyd, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Additional research regarding marking taxpayer liabilities to market based on taxpayer's own credit worthiness.	\$870.00	1.2	\$1,044.00
Boyd, Anna	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$870.00	0.5	\$435.00
Gibian, Craig	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze treatment of liabilities for purposes of clear reflection of income and mark to market tax accounting.	\$1,160.00	1.1	\$1,276.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	2.2	\$1,386.00
Larsen, Peter	Email B. Nessler (Deloitte) regarding Form 1099 processes and data improvements.	\$1,160.00	0.3	\$348.00
Lee, Sarah	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boyd, S. Azus, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,020.00	0.5	\$510.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/20/2023				
Stern, Nathaniel	Discuss with A. Sexton, S. Cantor (K&E), A. Turenshine, C. Gibian, A. Boyd, S. Azus, S. Lee (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$630.00	0.5	\$315.00
Turenshine, Aaron	Discuss with A. Sexton, S. Cantor (K&E), C. Gibian, A. Boyd, S. Azus, S. Lee, N. Stern (Deloitte) federal and state tax exposure calculations for tax years 2020, 2021, 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Prepare scenario calculations for customer payouts to assess tax treatment under clear reflection principles.	\$1,160.00	1.8	\$2,088.00
04/21/2023				
Azus, Scott	Reconcile 2022 unrealized gain/loss accounts.	\$750.00	2.6	\$1,950.00
Azus, Scott	Meeting with T. Heyman, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$750.00	0.5	\$375.00
Azus, Scott	Meeting with T. Heyman, T. Weiss, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$750.00	0.4	\$300.00
Azus, Scott	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$750.00	0.5	\$375.00
Boyd, Anna	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Gibian, Craig	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.7	\$441.00
Heyman, Tom	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Heyman, Tom	Meeting with S. Azus, T. Weiss (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze 2021 monthly profit and loss statements and unrealized gain/loss support to reconcile unrealized gain/loss amounts.	\$630.00	0.6	\$378.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, A. Turenshine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Hoedeman, Tammie	Prepare Voyager power of attorney to enable call to the IRS for transcript request.	\$750.00	0.4	\$300.00
Larsen, Peter	Discuss with A. Turenshine (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Stern, Nathaniel	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, A. Turenshine (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Turenshine, Aaron	Discuss with W. Chan, E. Psaropoulos (Voyager), C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discuss with P. Larsen (Deloitte) regarding Voyager 2019 tax return and next steps regarding request for transcript.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$1,160.00	0.4	\$464.00
Weiss, Thomas	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turenshine, C. Gibian, S. Azus, A. Boyd, T. Heyman, C. Wilson, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman (Deloitte) regarding the 2022 monthly reconciliation summary and status of 2020 and 2021 trial balance.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/21/2023				
Weiss, Thomas	Meeting with S. Azus, T. Heyman, A. Turensine, N. Stern (Deloitte) regarding trial balance tie outs, next steps for the 1120-X (amended U.S. Corporation income tax returns) returns.	\$630.00	0.4	\$252.00
Wilson, Clinton	Discuss with W. Chan, E. Psaropoulos (Voyager), A. Turensine, C. Gibian, S. Azus, A. Boyd, T. Heyman, T. Weiss, N. Stern (Deloitte) rebalancing calculations for tax years 2022 and 2023.	\$630.00	0.5	\$315.00
04/24/2023				
Anderson, Morgan	Call IRS Practitioner Priority Line to request account transcripts on behalf of Voyager Digital Holding Inc, for taxable years 2018-2020 for Form 1120.	\$750.00	0.4	\$300.00
Azus, Scott	Meeting with C. Gibian, A. Turensine, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$750.00	0.5	\$375.00
Azus, Scott	Call with T. Heyman (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$750.00	0.8	\$600.00
Boyd, Anna	Meeting with C. Gibian, A. Turensine, S. Azus, T. Heyman, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$870.00	0.5	\$435.00
Boyd, Anna	Review workpapers and tax returns relating to historical tax return filings.	\$870.00	0.5	\$435.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/24/2023				
Gibian, Craig	Meeting with A. Turenshtine, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Meeting with C. Gibian, A. Turenshtine, S. Azus, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Azus (Deloitte) to discuss the rebalancing calculation workpaper specifically the dollarization event as of July 2022 and summarize the liability owed to customers.	\$630.00	0.8	\$504.00
Hoedeman, Tammie	Review power of attorney provided transcripts send to M. Anderson (Deloitte) for contacting IRS.	\$750.00	0.1	\$75.00
Lee, Sarah	Meeting with C. Gibian, A. Turenshtine, S. Azus, T. Heyman, A. Boyd (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,020.00	0.5	\$510.00
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	1.0	\$870.00
Turenshtine, Aaron	Meeting with C. Gibian, S. Azus, T. Heyman, A. Boyd, S. Lee (Deloitte) to discuss overall construct of transactions, tax characterization and valuation, and historical method of accounting.	\$1,160.00	0.5	\$580.00
04/25/2023				
Paradis, Matt	Prepare summary analysis in relations to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold	\$870.00	0.3	\$261.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/25/2023				
Turenschine, Aaron	Email E. Psaropoulos (Voyager) regarding review of 2018, 2019 and 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return.	\$1,160.00	0.4	\$464.00
Turenschine, Aaron	Review 2018 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.5	\$580.00
Turenschine, Aaron	Review 2019 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.6	\$696.00
Turenschine, Aaron	Review 2020 Voyager tax returns and outlining impact of late adjustments reflected on 2020 filed tax return; email correspondence with E. Psaropoulos of Voyager on the same	\$1,160.00	0.4	\$464.00
Ulleweit, Michael	Review historical workpapers and tax returns in preparation for internal call with A. Turenschine.	\$1,160.00	0.5	\$580.00
04/26/2023				
Boulos, Ala'a	Call with A. Turenschine, C. Gibian, M. Cooper, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Boyd, Anna	Drafted memo re: process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	1.3	\$1,131.00
Boyd, Anna	Call with A. Turenschine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$870.00	0.7	\$609.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Cooper, Matt	Review claims and email in preparation for upcoming call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00
Cooper, Matt	Call with A. Turenshine, C. Gibian, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Call with A. Turenshine, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Call with A. Turenshine, K. Spowage, K. Krozek (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$630.00	0.7	\$441.00
Krozek, Derek	Call with A. Turenshine, K. Spowage, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Krozek, Derek	Call with A. Turenshine (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00
Lee, Sarah	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,020.00	0.7	\$714.00
Paradis, Matt	Prepare summary analysis related to reportable payments where Voyager account holders had missing TINs, and an obligation to withhold.	\$870.00	0.2	\$174.00
Spowage, Kelly	Call with A. Turenshine, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, M. Ulleweit, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Call with D. Krozek (Deloitte) regarding impact of 2019 inversion transaction on amended tax filings.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with K. Spowage, K. Krozek, T. Heyman (Deloitte) to discuss filing a delinquent 2019 return, treatment/filing requirements for an inverted company, and organization structure of parent company to analyze foreign filings.	\$1,160.00	0.5	\$580.00
Ulleweit, Michael	Prepare for upcoming call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.3	\$348.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
04/26/2023				
Ulleweit, Michael	Call with A. Turenshine, C. Gibian, M. Cooper, A. Boulos, T. Heyman, D. Krozek, A. Boyd, S. Lee (Deloitte) to discuss history of tax filings and process for filing status and methodology.	\$1,160.00	0.7	\$812.00
04/27/2023				
Boyd, Anna	Drafted memo regarding process and procedure for viewing tax liability/filing/methodology for entire business existence.	\$870.00	3.2	\$2,784.00
04/28/2023				
Boyd, Anna	Draft memo to file regarding calculation of taxable income.	\$870.00	4.3	\$3,741.00
Heyman, Tom	Analyze 2022 monthly profit and loss statements and additional support to reconcile unrealized gain/loss accounts.	\$630.00	0.7	\$441.00
05/01/2023				
Boyd, Anna	Draft internal memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	2.5	\$2,175.00
Heyman, Tom	Prepare estimate of penalties for unfiled foreign entity forms from inception including calculation of subpart F income and global intangible low-taxed income.	\$630.00	2.2	\$1,386.00
Heyman, Tom	Review 2022 partnership tax income workpaper's calculation and supporting documentation.	\$630.00	0.3	\$189.00
Heyman, Tom	Review the 2019 amended taxable income workpaper's Income calculation and supporting documentation.	\$630.00	0.4	\$252.00
Heyman, Tom	Review 2020 amended taxable income workpaper's calculation and supporting documentation.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/01/2023				
Heyman, Tom	Prepare entity log describing each entity tax classifications and required tax filings.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Lee (Deloitte) to discuss Form 5471 (U.S. persons with respect to foreign corporations)	\$630.00	0.5	\$315.00
05/02/2023				
Boyd, Anna	Update memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	1.8	\$1,566.00
Boyd, Anna	Call with C. Gibian (Tax) to discuss draft memo memorializing analysis of expected tax consequences for taxpayer's business from inception through liquidation.	\$870.00	0.8	\$696.00
Gibian, Craig	Call with A. Boyd (Tax) to discuss draft memo memorializing analysis of expected tax consequences for taxpayer's business from inception through liquidation.	\$1,160.00	0.8	\$928.00
Heyman, Tom	Review 2021-2022 unrealized gain and rebalancing coin calculation workpaper in order to assess Voyager's unrealized and realized gains.	\$630.00	1.6	\$1,008.00
Heyman, Tom	Review 2022 partnership tax income workpaper's calculation and supporting documentation.	\$630.00	1.0	\$630.00
Heyman, Tom	Prepare subpart F income calculation workpaper.	\$630.00	1.0	\$630.00
Heyman, Tom	Prepare global intangible low-taxed income calculation workpaper including foreign filing penalty calculation.	\$630.00	1.0	\$630.00
Weiss, Thomas	Prepare the 2022 tax return workpaper.	\$630.00	0.5	\$315.00
Weiss, Thomas	Input data from 2022 tax return workpaper into gosystems to create the tax compliance return.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/03/2023				
Azus, Scott	Review tracker to check whether deliverables and tasks are being completed by specified dates.	\$750.00	0.6	\$450.00
Boyd, Anna	Update memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	3.6	\$3,132.00
Heyman, Tom	Prepare estimate of penalties for unfiled foreign entity forms from inception and calculation of subpart F and global intangible low-taxed income.	\$630.00	2.3	\$1,449.00
05/04/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshine, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$750.00	0.5	\$375.00
Azus, Scott	Update internal tracker to check whether deliverables and tasks are being accounted for.	\$750.00	1.2	\$900.00
Boyd, Anna	Drafting memo which includes tax consequences of major items/taxable events as well as process and procedure for arriving at the specific tax treatment.	\$870.00	1.9	\$1,653.00
Heyman, Tom	Meeting with S. Lee, A. Turenshine, S. Azus, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$630.00	0.5	\$315.00
Heyman, Tom	Review 2022 Form 1065 partnership tax workpaper.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/04/2023				
Lee, Sarah	Meeting with A. Turensline, S. Azus, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$1,020.00	0.5	\$510.00
Shiu, Vincent	Meeting with S. Lee, A. Turensline, S. Azus, T. Heyman (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$870.00	0.5	\$435.00
Turensline, Aaron	Meeting with S. Lee, S. Azus, T. Heyman, V. Shiu (Deloitte) to discuss updated foreign income breakout workpaper and 2019-2022 summary outlining key considerations and workstreams.	\$1,160.00	0.5	\$580.00
05/05/2023				
Heyman, Tom	Review 2020 amended tax return workpaper.	\$630.00	0.4	\$252.00
Heyman, Tom	Review 2020 tax compliance Form 1120 income tax return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare tax workpaper for 2020 Amended Form 1120 income tax compliance return on M-3, profit & loss tabs.	\$630.00	3.5	\$2,205.00
05/08/2023				
Azus, Scott	Call with A. Turensline, K. Spowage, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/08/2023				
Boyd, Anna	Call with A. Turenshine, K. Spowage, S. Azus, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$870.00	0.5	\$435.00
Boyd, Anna	Review factual outline of tax history in preparation for upcoming meeting.	\$870.00	0.7	\$609.00
Cooper, Matt	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Analyze intercompany loans and related tax implications.	\$630.00	1.3	\$819.00
Heyman, Tom	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$630.00	0.5	\$315.00
Krozek, Derek	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/08/2023				
Lee, Sarah	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,020.00	0.5	\$510.00
Robertson, Jason	Call with A. Turenshine, K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Spowage, Kelly	Call with A. Turenshine, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with K. Spowage, S. Azus, A. Boyd, M. Cooper, D. Krozek, S. Lee, J. Robertson, C. Gibian, T. Heyman (Deloitte) to discuss timeline for filing 2018-2023 returns and tax/administrative considerations for 2019 inversion.	\$1,160.00	0.5	\$580.00
Wang, Sihao	Address review comments for 2020 Amended 1120 return workpaper.	\$630.00	1.4	\$882.00
05/09/2023				
Forrest, Jonathan	Call with A. Turenshine (Deloitte) to discuss 2019 inversion transaction and impact on tax filing methodology for Voyager Digital Ltd. and Voyager Digital Holdings Inc.	\$1,160.00	0.2	\$232.00
Turenshine, Aaron	Call with J. Forrest (Deloitte) to discuss 2019 inversion transaction and impact on tax filing methodology for Voyager Digital Ltd. and Voyager Digital Holdings Inc.	\$1,160.00	0.2	\$232.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/09/2023				
Weiss, Thomas	Address review comments to Voyager 2022 return.	\$630.00	2.1	\$1,323.00
Weiss, Thomas	Address review comments to Voyager 2021 amended return.	\$630.00	2.1	\$1,323.00
05/10/2023				
Azus, Scott	Update Voyager Inventory vs Voyager's payable workpaper received from client to assess 2022 and 2023 tax exposure.	\$750.00	1.3	\$975.00
Weiss, Thomas	Prepare 2022 federal income tax return (2hr) and made updates to the tax compliance workpaper.	\$630.00	4.0	\$2,520.00
05/11/2023				
Heyman, Tom	Meeting with S. Azus, N. Stern, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of 2019-2021 1120 amended tax compliance returns and next steps.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 federal workpaper.	\$630.00	0.7	\$441.00
Weiss, Thomas	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$630.00	0.3	\$189.00
05/12/2023				
Wang, Sihao	Prepare 2019 federal tax workpaper.	\$630.00	1.6	\$1,008.00
Wang, Sihao	Prepare 2019 corporate tax return.	\$630.00	1.4	\$882.00
05/15/2023				
Azus, Scott	Review tracker to check on status of deliverables.	\$750.00	0.2	\$150.00
Heyman, Tom	Review 2021 corporate return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 1120: corporate income tax return for Voyagers Digital Holdings Inc.	\$630.00	6.4	\$4,032.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/16/2023				
Shiu, Vincent	Analyze data for mark to market tax accounting adjustment to assist in preparation of 2021 tax return.	\$870.00	0.7	\$609.00
Wang, Sihao	Prepare the 2019 tax compliance Form 1120 Federal return for Voyagers Digital Holdings Inc.	\$630.00	1.3	\$819.00
05/17/2023				
Azus, Scott	Prepare unrealized gain/loss resolve remaining amounts in the clients files.	\$750.00	1.1	\$825.00
Heyman, Tom	Review 2020 amended tax return compliance workpaper.	\$630.00	0.4	\$252.00
Heyman, Tom	Review 2020 tax return.	\$630.00	0.3	\$189.00
Wang, Sihao	Prepare 2019 Form 1120 tax compliance return for Voyager Digital Holdings Inc.	\$630.00	2.0	\$1,260.00
05/18/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshine, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$750.00	0.6	\$450.00
Azus, Scott	Review the sales of token's by Voyager log to prepare a pivot table to assess the process on how to recognize gains on sale.	\$750.00	1.2	\$900.00
Heyman, Tom	Analyze asset sales information and tax impact of asset rebalancing in the Voyager Inventory vs Voyager payable calculation workpaper.	\$630.00	1.4	\$882.00
Heyman, Tom	Meeting with S. Lee, A. Turenshine, S. Azus, V. Shiu (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$630.00	0.6	\$378.00
Lee, Sarah	Meeting with A. Turenshine, S. Azus, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$1,020.00	0.6	\$612.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
05/18/2023				
Shiu, Vincent	Meeting with S. Lee, A. Turenshine, S. Azus, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$870.00	0.6	\$522.00
Turenshine, Aaron	Meeting with S. Lee, S. Azus, V. Shiu, T. Heyman (Deloitte) to discuss the Feb-Apr 2023 asset sales and rebalancing gain/loss calculation.	\$1,160.00	0.6	\$696.00
05/19/2023				
Azus, Scott	Review sale of coins file to assess gain/loss related to token sales for the 2023 tax year.	\$750.00	0.8	\$600.00
Cooper, Matt	Email A. Turenshine (Deloitte) regarding review of 2018 and 2020 filings for net operating loss impact issue.	\$1,160.00	0.3	\$348.00
Cooper, Matt	Review amended return considerations.	\$1,160.00	0.2	\$232.00
Heyman, Tom	Continue to analyze asset sales information and tax impact of asset rebalancing with the updated Voyager's inventory vs Voyager's payable coin calculation in order to analyze Voyager's unrealized and realized gains.	\$630.00	1.0	\$630.00
Heyman, Tom	Continue to analyze asset sales information and tax impact of asset rebalancing with the updated Voyager's inventory vs Voyager's payable coin calculation in order to analyze Voyager's unrealized and realized gains.	\$630.00	2.4	\$1,512.00
Weiss, Thomas	Address review comments for the 2022 Form 1120 tax compliance workpaper.	\$630.00	1.5	\$945.00
Weiss, Thomas	Address review comments to the 2022 Form 1120 tax compliance return.	\$630.00	1.0	\$630.00
Subtotal for Tax Advisory Services:			1,689.0	\$1,501,194.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2023				
Azus, Scott	Prepare state estimated state tax liabilities workpaper.	\$410.00	2.4	\$984.00
Azus, Scott	Research state tax for minimum tax/ gross receipts tax/franchise tax liabilities for corporations in loss positions for Tax year 2022 to determine extension tax payments.	\$410.00	2.6	\$1,066.00
Lee, Sarah	Call with A. Turenshine (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$580.00	0.7	\$406.00
Stern, Nathaniel	Prepare State extension payment and voucher forms for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX	\$330.00	2.8	\$924.00
Turenshine, Aaron	Email A. Lehmann, C. Love, J. O'Brien (Grant Thornton) regarding GoSystems data locator transfer for 2022 tax compliance.	\$650.00	0.3	\$195.00
Turenshine, Aaron	Call with S. Lee (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$650.00	0.5	\$325.00
04/01/2023				
Azus, Scott	Update 2021 tax return workpaper.	\$410.00	0.4	\$164.00
Azus, Scott	Research state tax for minimum tax/ gross receipts tax/franchise tax liabilities for corporations in loss positions.	\$410.00	1.0	\$410.00
04/03/2023				
Azus, Scott	Research state tax for minimum and capital base tax rules to create estimated tax liabilities for tax year 2022.	\$410.00	1.6	\$656.00
Azus, Scott	Review tax software for extension payments for tax year 2022.	\$410.00	2.1	\$861.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Azus, Scott	Meeting with T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$410.00	0.6	\$246.00
Cooper, Kenny	Call with S. Lee (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$490.00	0.4	\$196.00
Heyman, Tom	Meeting with S. Azus, T. Weiss, C. Wilson, N. Stern, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income and extension payment.	\$330.00	5.3	\$1,749.00
Lee, Sarah	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, A. Turensine (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$580.00	0.6	\$348.00
Lee, Sarah	Call with K. Cooper (Deloitte) to discuss next steps for 1120-X workpapers for 2020, 2021.	\$580.00	0.4	\$232.00
Lee, Sarah	Prepare 2022 fed/state extensions for Voyager's corporate tax return for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.5	\$2,030.00
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file for asset rebalancing transactions.	\$330.00	1.2	\$396.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, A. Turensine, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Turensline, Aaron	Coordinate with E. Psaropoulos (Voyager) regarding tax return filings for JV entities held by company.	\$650.00	0.8	\$520.00
Turensline, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$650.00	0.6	\$390.00
Weiss, Thomas	Meeting with S. Azus, T. Heyman, C. Wilson, N. Stern, A. Turensline, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, T. Weiss, N. Stern, A. Turensline, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup.	\$330.00	0.6	\$198.00
Wilson, Clinton	Prepare the 2022 extensions in gosystems and prepare the payment vouchers.	\$330.00	1.1	\$363.00
04/04/2023				
Azus, Scott	Meeting with A. Turensline, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$410.00	0.8	\$328.00
Azus, Scott	Update 2022 extension in Gosystems/workpaper according to Senior Manager's comments.	\$410.00	1.6	\$656.00
Azus, Scott	Prepare California tax payment voucher for tax year 2022 as well as qualifying diagnostics to efile.	\$410.00	0.9	\$369.00
Cammarata, Diane	Complete process to set up Voyager as a new client on the Intela platform.	\$330.00	1.4	\$462.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Cooper, Kenny	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$490.00	0.8	\$392.00
Cooper, Kenny	Review 2021 amended return workbook.	\$490.00	2.2	\$1,078.00
Heyman, Tom	Prepare 2022 tax return workpaper to calculate taxable income extension payment.	\$330.00	0.6	\$198.00
Heyman, Tom	Meeting with A. Turenshtine, S. Azus, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Lee, Sarah	Research 2022 minimum tax payments to determine amount of payment required for each state with the extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	4.0	\$2,320.00
Lee, Sarah	Meeting with A. Turenshtine, S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$580.00	0.8	\$464.00
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Stern, Nathaniel	Prepare Voyagers Customer Liability position and Voyagers Inventory Position calculation file related to asset rebalancing transactions.	\$330.00	1.8	\$594.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$650.00	0.8	\$520.00
Weiss, Thomas	Meeting with A. Turenshine, S. Azus, T. Heyman, C. Wilson, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
Wilson, Clinton	Intela setup for Voyager, which included setting up folders and organizing client documents.	\$330.00	0.3	\$99.00
Wilson, Clinton	Work in Gosystem on updates to the 2022 extensions from S. Azus's comments.	\$330.00	1.6	\$528.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, N. Stern, K. Cooper, S. Lee (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers, workplan setup and state taxable income calculation.	\$330.00	0.8	\$264.00
04/05/2023				
Azus, Scott	Prepare estimated tax liability calculations to analyze extension payments for state filing obligations for 2022 tax year as well as updates to the Gosystems locator.	\$410.00	2.4	\$984.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Azus, Scott	Meeting with A. Turenshine, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$410.00	0.4	\$164.00
Cooper, Kenny	Meeting with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$490.00	0.4	\$196.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2020.	\$490.00	2.2	\$1,078.00
Cooper, Kenny	Update Form 1120-X (Amended U.S. Corporation income tax return) for 2021.	\$490.00	1.9	\$931.00
Heyman, Tom	Meeting with A. Turenshine, S. Azus, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare 2022 state extensions for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	3.4	\$1,972.00
Turenshine, Aaron	Meeting with S. Azus, T. Heyman, T. Weiss, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$650.00	0.4	\$260.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Weiss, Thomas	Meeting with A. Turensine, S. Azus, T. Heyman, C. Wilson, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
Wilson, Clinton	Meeting with A. Turensine, S. Azus, T. Heyman, T. Weiss, K. Cooper (Deloitte) to discuss next steps in planning regarding extensions, compliance workpapers and workplan setup and state taxable income calculation.	\$330.00	0.4	\$132.00
04/06/2023				
Azus, Scott	Call with S. Lee (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$410.00	1.2	\$492.00
Azus, Scott	Update 2022 tax extensions for state and federal obligations.	\$410.00	0.4	\$164.00
Cooper, Kenny	Update 2021 amended tax return workbook.	\$490.00	4.0	\$1,960.00
Lee, Sarah	Call with S. Azus (Deloitte) to discuss 2022 extension updates and 2022 extension review.	\$580.00	1.2	\$696.00
04/08/2023				
Turensine, Aaron	Review extension calculations for 2022 Voyager Digital tax filings.	\$650.00	2.2	\$1,430.00
04/10/2023				
Azus, Scott	Continue to research state tax for state tax liabilities and minimum tax payments to determine 2022 extension payments for the following states: AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$410.00	1.1	\$451.00
Azus, Scott	Call with D. Roveto, JD Hogan, S. Lee, A. Turensine (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$410.00	0.5	\$205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Azus, Scott	Call with S. Lee (Deloitte) regarding Voyager 2022 tax extension updates.	\$410.00	0.5	\$205.00
Azus, Scott	Prepare franchise tax state workpaper calculation to analyze extension payments.	\$410.00	1.1	\$451.00
Lee, Sarah	Call with D. Roveto, JD Hogan, S. Azus, A. Turenshtine (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding Voyager 2022 tax extension updates.	\$580.00	0.5	\$290.00
Lee, Sarah	Prepare 2022 extension calculation workpaper for each of the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	2.6	\$1,508.00
Lee, Sarah	Prepare franchise tax workpaper.	\$580.00	2.5	\$1,450.00
Turenshtine, Aaron	Call with D. Roveto, JD Hogan, S. Lee, S. Azus (Deloitte) to discuss state tax considerations for Voyager 2022 tax extensions.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare franchise tax workpaper.	\$330.00	3.0	\$990.00
04/11/2023				
Azus, Scott	Update payments to 2022 state extensions in Gosystems.	\$410.00	0.7	\$287.00
Azus, Scott	Prepare 2023 tax projection.	\$410.00	1.3	\$533.00
Azus, Scott	Update 1120X (amended US corporation income tax return) report.	\$410.00	1.3	\$533.00
Azus, Scott	Review 2021 state tax liability summary, original vs amended return.	\$410.00	1.5	\$615.00
Heyman, Tom	Prepare amended 1120X (Amended U.S. Corporation income tax return) workpapers for 2021-2022.	\$330.00	0.3	\$99.00
Turenshtine, Aaron	Review federal and state tax exposure calculations in totality and provided review comments to S. Lee (Deloitte) regarding calculations.	\$650.00	2.2	\$1,430.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Weiss, Thomas	Prepare federal and state net operating loss workpaper to summarize total carryovers.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare amended 1120 tax form for tax year 2021.	\$330.00	1.0	\$330.00
Weiss, Thomas	Prepare the amended 2020 state taxable income calculation.	\$330.00	4.0	\$1,320.00
Wilson, Clinton	Update addendum from A. Turenshtine's comments.	\$330.00	0.2	\$66.00
04/12/2023				
Azus, Scott	Updates to 2021 and 2020 State tax workpaper to summarize state tax liabilities between original filed returns and amended return	\$410.00	2.6	\$1,066.00
Azus, Scott	Call with W. Chen, S. Lee (Deloitte) to discuss open items related to filing the 2022 extensions.	\$410.00	0.4	\$164.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.5	\$825.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	2.4	\$792.00
Lee, Sarah	Perform extension payment updates in the extension payment calculation workpaper for the following States AL, CT, DC, FL, NJ, NC, MI, NYS, NYC, RI, OR and TX.	\$580.00	1.6	\$928.00
Lee, Sarah	Call with W. Chen, S. Azus (Deloitte) to discuss open items related to filing the 2022 extensions.	\$580.00	0.4	\$232.00
Turenshtine, Aaron	Review of 2022 tax extension calculations; provided comments to S. Lee and S. Azus of Deloitte Tax	\$650.00	1.2	\$780.00
04/13/2023				
Azus, Scott	Prepare reconciliation between Voyager state refunds per tax return vs the refunds Voyager actually received for tax year 2022.	\$410.00	3.2	\$1,312.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/13/2023				
Azus, Scott	Update net operating loss summary (Original vs Amended) workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Update the state tax liability workpaper (Original vs Amended).	\$410.00	0.6	\$246.00
Lee, Sarah	Email S. Azus (Deloitte) regarding updates to extensions and extension workpaper.	\$580.00	0.4	\$232.00
Turenshtine, Aaron	Meeting with C. Gibian (Deloitte) to discuss mark to market election statement to be included with the extension.	\$650.00	0.3	\$195.00
Turenshtine, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.4	\$910.00
Turenshtine, Aaron	Review Section 475(e) and 475(f) (mark to market) election statement to be included with the extension.	\$650.00	0.4	\$260.00
04/14/2023				
Azus, Scott	Address review notes to 2022 extensions.	\$410.00	1.1	\$451.00
Turenshtine, Aaron	Review 2022 tax extension filings and provided feedback to S. Lee and S. Azus regarding updates to tax forms	\$650.00	1.5	\$975.00
04/17/2023				
Azus, Scott	Prepare efile state 2022 extensions.	\$410.00	1.3	\$533.00
Azus, Scott	Update state tax workpaper to assess how much credit prior year overpayment in 2022 after filing the amended return.	\$410.00	0.9	\$369.00
Lee, Sarah	Call with A. Turenshtine (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$580.00	0.5	\$290.00
Lee, Sarah	Call with A. Tan (Deloitte) to discuss 2022 federal/state efilng extensions.	\$580.00	0.2	\$116.00
Lee, Sarah	Email S. Azus, A. Tan (Deloitte) regarding efilng 2022 federal/state extensions.	\$580.00	0.1	\$58.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Tan, Angela	Call with S. Lee (Deloitte) to discuss 2022 federal/state efilng extensions.	\$410.00	0.2	\$82.00
Tan, Angela	E-filing 2022 fed/state extensions, diagnostics clean up	\$410.00	0.6	\$246.00
Turenshtine, Aaron	Call with S. Lee (Deloitte) to discuss federal extension election and review of extensions before efilng.	\$650.00	0.5	\$325.00
Turenshtine, Aaron	Review federal extension confirmations.	\$650.00	0.5	\$325.00
Wilson, Clinton	Prepare net operating loss calculation and state summary of refunds from amendment.	\$330.00	0.4	\$132.00
Wilson, Clinton	Prepare 2020 amended return workpaper.	\$330.00	0.5	\$165.00
04/18/2023				
Azus, Scott	Set up extension for paper file and email W. Chenn (Voyager) of the update.	\$410.00	0.9	\$369.00
Tan, Angela	Research e-file rejection notice for Washington, D.C. extension.	\$410.00	0.3	\$123.00
Turenshtine, Aaron	Email S. Azus (Deloitte) regarding filing method for state extensions.	\$650.00	0.4	\$260.00
Wilson, Clinton	Work on state summary workpaper which included updating net operating loss calculation and state refunds by state.	\$330.00	1.9	\$627.00
04/19/2023				
Azus, Scott	Update 2021 amended vs original return workpaper which included the update projected net operating losses, and state tax liability as well as overpayments credited to 2022.	\$410.00	2.9	\$1,189.00
Azus, Scott	Meeting with S. Lee (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$410.00	0.6	\$246.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for the amended return.	\$330.00	1.3	\$429.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/19/2023				
Lee, Sarah	Meet with A. Turensline (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Azus (Deloitte) to discuss open items to 2019, 2020, 2021, 2022 tax returns and review of tax return workpapers.	\$580.00	0.6	\$348.00
Lee, Sarah	Review 2020 amended schedules.	\$580.00	1.2	\$696.00
Lee, Sarah	Review 2021 amended schedules.	\$580.00	1.1	\$638.00
Turensline, Aaron	Meet with S. Lee (Deloitte) discuss next steps regarding amended tax returns and rebalancing calculations.	\$650.00	0.6	\$390.00
Wilson, Clinton	Email S. Azus (Deloitte) regarding state net operating loss and taxable Income summary.	\$330.00	0.2	\$66.00
04/20/2023				
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.0	\$410.00
Azus, Scott	Call with A. Turensline (Deloitte) to discuss procedure for filing amended tax returns.	\$410.00	0.6	\$246.00
Azus, Scott	Reconcile the 2021 balance sheet to net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	1.7	\$697.00
Azus, Scott	Perform 2023 tax projection updates to workpaper.	\$410.00	1.4	\$574.00
Heyman, Tom	Prepare 2020 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Heyman, Tom	Prepare 2021 Form 1120X (amended U.S. Corporation income tax return) for amended return.	\$330.00	0.6	\$198.00
Lee, Sarah	Review unrealized gain calculation schedule.	\$580.00	2.0	\$1,160.00
Stern, Nathaniel	Prepare 2021 1120-X (amended U.S. Corporation income tax return).	\$330.00	2.1	\$693.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Tan, Angela	Download acceptance report from GoSystems to check extensions were e-filed.	\$410.00	0.5	\$205.00
Turensine, Aaron	Call with S. Azus (Deloitte) to discuss procedure for filing amended tax returns.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare 2023 taxable income calculation worksheet.	\$330.00	8.5	\$2,805.00
Wilson, Clinton	Work on amended return for 2020	\$330.00	0.8	\$264.00
04/21/2023				
Azus, Scott	Reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	2.6	\$1,066.00
Azus, Scott	Continue to reconcile the 2021 balance sheet to check net income and retained earnings tied to profit & loss and prior year trial balance.	\$410.00	0.6	\$246.00
Azus, Scott	Meet with C. Wilson, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$410.00	0.3	\$123.00
Lee, Sarah	Meet with A. Turensine, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$580.00	0.5	\$290.00
Lee, Sarah	Review of Voyager Inventory and Customer Liability calculation for asset rebalancing transactions.	\$580.00	2.0	\$1,160.00
Lee, Sarah	Meet with W. Chan, E. Psaropoulos (Voyager) to discuss customer liability position and Voyagers inventory position calculation.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Prepare 2021 1120-X tax return worksheet.	\$330.00	1.7	\$561.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/21/2023				
Stern, Nathaniel	Meet with A. Turens shine, S. Lee (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.5	\$165.00
Stern, Nathaniel	Meet with S. Azus, C. Wilson (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Turens shine, Aaron	Meet with S. Lee, N. Stern (Deloitte) to discuss the 2022 monthly reconciliation summary and status of the 1120-X (amended U.S. Corporation income tax return).	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	2.0	\$660.00
Wilson, Clinton	Meet with S. Azus, N. Stern (Deloitte) regarding next steps in creating the schedule L for the 2020 and 2021 Form 1120-X (amended U.S. Corporation income tax return).	\$330.00	0.3	\$99.00
Wilson, Clinton	Work on amended return for 2020.	\$330.00	1.6	\$528.00
04/24/2023				
Azus, Scott	Call with S. Lee (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$410.00	0.5	\$205.00
Azus, Scott	Reconcile 2023 taxable income project, mapping.	\$410.00	1.3	\$533.00
Azus, Scott	Prepare open items list to show work status and progress as well as summarizing detailed explanations of each workpaper with respect to taxable income calculations.	\$410.00	0.9	\$369.00
Heyman, Tom	Prepare 2022 asset rebalancing in the Voyager inventory and customer liability workpaper.	\$330.00	2.4	\$792.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Lee, Sarah	Review 2022/2023 rebalancing calculation workpapers updates to amended returns	\$580.00	4.7	\$2,726.00
Lee, Sarah	Call with S. Azus (Deloitte) regarding updates to 2020 and 2021 amended tax returns as well as review the rebalancing calculation workpaper.	\$580.00	0.5	\$290.00
Stern, Nethaniel	Update 2021 federal 1120-x (amended U.S. Corporation income tax return).	\$330.00	1.8	\$594.00
Turenshtine, Aaron	Outline next steps regarding amended tax returns, consideration included for unprocessed 2019 tax return and impact on amended tax filings.	\$650.00	1.4	\$910.00
Turenshtine, Aaron	Draft email to S. Azus (Deloitte) regarding next steps for tax calculations and amended tax returns.	\$650.00	0.8	\$520.00
Weiss, Thomas	Prepare 2023 taxable income calculation workpaper.	\$330.00	0.5	\$165.00
04/25/2023				
Heyman, Tom	Prepare asset rebalancing & Voyager Inventory and Customer Liability workpaper calculation workpaper.	\$330.00	0.5	\$165.00
Heyman, Tom	Prepare 2020 amended returns.	\$330.00	0.4	\$132.00
Lee, Sarah	Prepare overall tracker and tax return tracker.	\$580.00	1.2	\$696.00
Lee, Sarah	Review the 2020 return/workpaper updates and status of workstreams,.	\$580.00	5.9	\$3,422.00
Lee, Sarah	Prepare addendum to the engagement letter for new set of 2019 returns.	\$580.00	0.7	\$406.00
Turenshtine, Aaron	Draft email to D. Krozek (Deloitte) regarding 2019 Voyager tax returns and options for filing.	\$650.00	0.6	\$390.00
Weiss, Thomas	Prepare the 2023 tax return workpaper to project taxable income for the year.	\$330.00	1.6	\$528.00
Weiss, Thomas	Prepare a workstream tracker for current status, tax returns and extensions.	\$330.00	1.4	\$462.00
Wilson, Clinton	Update amended 2020 federal return in GoSystems.	\$330.00	5.2	\$1,716.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/26/2023				
Heyman, Tom	Prepare 2021 amended returns.	\$330.00	1.8	\$594.00
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.1	\$363.00
Lee, Sarah	Meeting with A. Turensline (Deloitte) to discuss status of tax return filings.	\$580.00	0.5	\$290.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	2.5	\$1,450.00
Stern, Nathaniel	Amend federal 1120-x (amended U.S. corporation income tax return) for 2021.	\$330.00	5.9	\$1,947.00
Turensline, Aaron	Meeting with S. Lee (Deloitte) to discuss status of tax return filings.	\$650.00	0.5	\$325.00
Weiss, Thomas	Prepare the 2022 federal tax return.	\$330.00	1.8	\$594.00
Weiss, Thomas	Prepare the 2023 taxable income workpaper.	\$330.00	1.7	\$561.00
Wilson, Clinton	Updates to amended 2020 Federal Return in GoSystems which included the reconciling issue with Schedule L and intercompany eliminations.	\$330.00	5.6	\$1,848.00
04/27/2023				
Heyman, Tom	Prepare entity log describing each entity, tax classifications and required filings.	\$330.00	1.2	\$396.00
Heyman, Tom	Review 2020 amended return and provided comments for staff to update	\$330.00	0.9	\$297.00
Lee, Sarah	Meeting with V. Shiu (Deloitte) to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Meeting with S. Wang to discuss history of tax filings and introduction to the project.	\$580.00	0.6	\$348.00
Lee, Sarah	Review updates to 2019 tax return workpaper.	\$580.00	4.9	\$2,842.00
Shiu, Vincent	Call with S. Lee (Deloitte) to discuss history of tax filings and expectations for responsibilities on the project.	\$490.00	0.6	\$294.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Stern, Nethaniel	Prepare federal and state 1120-x (amended U.S. Corporation income tax return) for 2021.	\$330.00	3.0	\$990.00
Weiss, Thomas	Prepare 2021 federal amended return.	\$330.00	1.9	\$627.00
Weiss, Thomas	Prepare 2022 tax return In gosystems and updated workpaper.	\$330.00	2.3	\$759.00
Weiss, Thomas	Prepare an entity log to track tax forms of various entities and years.	\$330.00	1.8	\$594.00
04/28/2023				
Heyman, Tom	Review 2020 amended federal tax return received by staff and provided comments for the staff to update.	\$330.00	4.6	\$1,518.00
Lee, Sarah	Review status of tax return preparation with T. Heyman, T. Weiss, C. Wilson, and N. Stern.	\$580.00	0.8	\$464.00
Shiu, Vincent	Review 2020 federal and state tax workpapers & returns and state apportionment %.	\$490.00	0.8	\$392.00
Weiss, Thomas	Prepare 2021 amended return in Gosystems and updated workpaper.	\$330.00	1.8	\$594.00
Weiss, Thomas	Prepare 2022 tax return in Gosystems and updated workpaper.	\$330.00	2.2	\$726.00
05/01/2023				
Heyman, Tom	Review 2022 partnership tax compliance return.	\$330.00	0.3	\$99.00
Heyman, Tom	Review 2022 1065: partnership income tax return to analyze calculations and related disclosures.	\$330.00	0.4	\$132.00
Heyman, Tom	Review 2022 1065: partnership income tax return to analyze calculations and related disclosures.	\$330.00	0.4	\$132.00
Lee, Sarah	Discuss with A. Turensine (Deloitte) next steps for Voyager tax filings and 2019-2022 summary outlining key considerations/entity log.	\$580.00	0.8	\$464.00
Lee, Sarah	Call with T. Heyman (Deloitte) to discuss Form 5471 (U.S. persons with respect to foreign corporations)	\$580.00	0.5	\$290.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/01/2023				
Lee, Sarah	Prepare summary of open issues relating to amended (2019 - 2021) and originally filed (2022 - 2023) tax return preparation work, including outstanding requests from Voyager Digital, matters to be addressed for each tax return.	\$580.00	4.3	\$2,494.00
Turenshtine, Aaron	Discuss with S. Lee (Deloitte) next steps for Voyager tax filings and 2019-2022 summary outlining summary outlining key considerations/entity log.	\$650.00	0.8	\$520.00
Turenshtine, Aaron	Update tax filling history document for Voyager's historical filings.	\$650.00	0.6	\$390.00
Turenshtine, Aaron	Review Voyager legal entity log to analyze tax filing profile for the company.	\$650.00	0.5	\$325.00
Wang, Sihao	Prepare 2022 1065: partnership tax compliance workpaper for VYGR Holdings LLC.	\$330.00	3.6	\$1,188.00
05/02/2023				
Lee, Sarah	Draft email to T. Heyman (Deloitte) regarding foreign income breakout workpaper.	\$580.00	0.5	\$290.00
Lee, Sarah	Review 2019-2022 summary outlining key considerations.	\$580.00	2.0	\$1,160.00
Lee, Sarah	Review 2019-2022 tax compliance returns and workpapers.	\$580.00	2.0	\$1,160.00
Turenshtine, Aaron	Review the controlled foreign corporation analysis.	\$650.00	0.6	\$390.00
Turenshtine, Aaron	Review Canadian parent income analysis as part of inversion considerations for Voyager 2019 tax filing.	\$650.00	0.6	\$390.00
05/03/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshtine, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$410.00	0.5	\$205.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/03/2023				
Heyman, Tom	Meeting with S. Lee, A. Turensine, S. Azus (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$330.00	0.5	\$165.00
Lee, Sarah	Organize follow up requests to be provided to Voyager Digital with V. Shiu (Deloitte) to assess whether Deloitte has the information required to continue preparation of amended tax returns for 2019 - 2021.	\$580.00	1.3	\$754.00
Lee, Sarah	Meeting with A. Turensine, S. Azus, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$580.00	0.5	\$290.00
Stern, Nathaniel	Prepare 2019 Form 1120 income tax compliance workpaper.	\$330.00	3.0	\$990.00
Turensine, Aaron	Meeting with S. Lee, S. Azus, T. Heyman (Deloitte) to discuss updates to the foreign income breakout workpaper and the 2019-2022 summary outlining key considerations and workstreams.	\$650.00	0.5	\$325.00
05/04/2023				
Heyman, Tom	Review 2022 Form 1065 partnership tax compliance return.	\$330.00	0.5	\$165.00
Krozek, Derek	Review historical 2021 US federal income tax filing for considerations related to reporting in subsequent years.	\$650.00	1.6	\$1,040.00
Stern, Nathaniel	Prepare 2019 Form 1120 workpaper.	\$330.00	2.5	\$825.00
Turensine, Aaron	Email S. Ehrlich, E. Psaropoulos (Voyager) regarding employee promissory note forgiveness.	\$650.00	0.4	\$260.00
Wang, Sihao	Prepare 2022 Form 1065 tax compliance partnership return for VYGR Holdings LLC in the Gosystems.	\$330.00	6.5	\$2,145.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/04/2023				
Weiss, Thomas	Prepare 2022 Form 1120 tax compliance workpaper.	\$330.00	6.0	\$1,980.00
05/05/2023				
Azus, Scott	Follow up on status of tax compliance workstreams with staff and Updated internal tracker accordingly.	\$410.00	0.5	\$205.00
Lee, Sarah	Meeting to update on progress of amended tax return preparation for years 2019 - 2021 with V. Shiu, T. Heyman, S. Azus, S. Wang (Deloitte).	\$580.00	1.8	\$1,044.00
Lee, Sarah	Meeting to update on progress of 2022 original tax return filing with T. Weiss (Deloitte) including overview of extensions for 2022 tax year.	\$580.00	1.2	\$696.00
Weiss, Thomas	Prepare 2022 tax compliance workpaper.	\$330.00	2.2	\$726.00
Weiss, Thomas	Review 2022 tax compliance gosystems data input from prepared workpaper.	\$330.00	1.8	\$594.00
Weiss, Thomas	Review 2021 tax compliance workpaper.	\$330.00	0.9	\$297.00
Weiss, Thomas	Review 2021 1120 tax compliance return.	\$330.00	1.1	\$363.00
05/08/2023				
Heyman, Tom	Review 2020 amended tax compliance workpaper.	\$330.00	1.6	\$528.00
Heyman, Tom	Review 2021 tax compliance 1120 return.	\$330.00	1.0	\$330.00
Krozek, Derek	Review correspondence provided by Deloitte team members related to US federal income tax return reporting considerations.	\$650.00	1.6	\$1,040.00
Lee, Sarah	Outline tax considerations for Voyager's corporate history, inclusive of tax years 2018 - 2022.	\$580.00	1.5	\$870.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Azus, Scott	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$410.00	0.5	\$205.00
Heyman, Tom	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$330.00	0.5	\$165.00
Lee, Sarah	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$580.00	0.5	\$290.00
Shiu, Vincent	Meeting with S. Lee, A. Turenshtine, V. Shiu, T. Heyman (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$490.00	0.5	\$245.00
Stern, Nethaniel	Updates made to the 2021 Corporate Tax return in Gosystems.	\$330.00	0.5	\$165.00
Turenshtine, Aaron	Meeting with S. Lee, A. Turenshtine, S. Azus, V. Shiu (Deloitte) to discuss the updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$650.00	0.5	\$325.00
05/10/2023				
Heyman, Tom	Review 2022 partnership return to check it against workpaper.	\$330.00	0.8	\$264.00
Stern, Nethaniel	Update 2021 Corporate income tax return workpaper.	\$330.00	1.0	\$330.00
Stern, Nethaniel	Update 2019 Corporate income tax return workpaper.	\$330.00	1.6	\$528.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Azus, Scott	Review 2021 Corporate return tax workpaper.	\$410.00	2.6	\$1,066.00
Azus, Scott	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$410.00	0.3	\$123.00
Heyman, Tom	Review 2022 partnership tax compliance workpaper.	\$330.00	0.6	\$198.00
Heyman, Tom	Review 2022 partnership tax compliance return.	\$330.00	0.5	\$165.00
Lee, Sarah	Perform 2022 extension payment research in response to W. Chan's (voyager) note regarding New York/New York City/Texas payments.	\$580.00	1.0	\$580.00
Shiu, Vincent	Review 2020 income tax compliance workpaper.	\$490.00	1.4	\$686.00
Stern, Nathaniel	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
Stern, Nathaniel	Prepare 2021 Form 1120 income tax compliance workpaper.	\$330.00	1.0	\$330.00
Tan, Angela	Research whether the extension payments were acknowledged after the extensions were accepted on GoSystems.	\$410.00	0.4	\$164.00
Turensline, Aaron	Email S. Ehrlich, E. Psaropoulos (Voyager) regarding 2019 inversion transaction tax analysis.	\$650.00	0.5	\$325.00
Turensline, Aaron	Email S. Lee, A. Turensline, V. Shiu, T. Heyman (Deloitte) regarding updated Voyager's inventory vs Voyager's payable coin calculation in order to assess Voyager's unrealized and realized gains.	\$650.00	0.5	\$325.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Wang, Sihao	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
Wilson, Clinton	Meeting with N. Stern, T. Heyman, S. Wang, T. Weiss, C. Wilson (Deloitte) to discuss status of the 2020 and 2021 amended Corporate Tax returns and next steps.	\$330.00	0.3	\$99.00
05/12/2023				
Azus, Scott	Review 2021 tax compliance workpaper.	\$410.00	1.1	\$451.00
Azus, Scott	Review 2021 Form 1120 tax compliance return.	\$410.00	1.0	\$410.00
Azus, Scott	Review updated 2019 amended tax return workpaper.	\$410.00	1.2	\$492.00
Heyman, Tom	Review 2022 partnership return and schedule k-1/3.	\$330.00	0.5	\$165.00
Heyman, Tom	Review 2022 partnership tax compliance workpaper.	\$330.00	1.5	\$495.00
Heyman, Tom	Review tax compliance schedule K-1/K-3 .	\$330.00	0.4	\$132.00
Lee, Sarah	Draft email to T. Heyman, V. Shiu (Deloitte) regarding partnership workpaper/returns set up.	\$580.00	0.9	\$522.00
Shiu, Vincent	Review 2020 tax compliance workpaper.	\$490.00	1.1	\$539.00
Stern, Nathaniel	Address review comments to 2021 workpaper.	\$330.00	3.5	\$1,155.00
05/14/2023				
Stern, Nathaniel	Prepare 2021 corporate tax return.	\$330.00	2.3	\$759.00
Stern, Nathaniel	Prepare 2021 federal tax workpaper.	\$330.00	2.2	\$726.00
05/15/2023				
Azus, Scott	Review updated 2021 compliance tax return workpaper.	\$410.00	0.8	\$328.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/15/2023				
Lee, Sarah	Discuss with W. Chan (Voyager) regarding the 2022 extension.	\$580.00	0.8	\$464.00
Stern, Nethaniel	Draft 2021 tax compliance workpaper for the 1120 federal return .	\$330.00	3.6	\$1,188.00
Stern, Nethaniel	Prepare draft of 2021 tax return.	\$330.00	3.4	\$1,122.00
Tan, Angela	Research whether extension payments can be resubmitted again on gosystems without resubmitting the extension itself.	\$410.00	0.5	\$205.00
05/16/2023				
Azus, Scott	Call with S. Lee, A. Turensine, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$410.00	0.5	\$205.00
Azus, Scott	Review updated 2020 tax compliance workpaper.	\$410.00	1.4	\$574.00
Azus, Scott	Review updated 2021 tax compliance workpaper.	\$410.00	0.8	\$328.00
Azus, Scott	Review updated 2019 tax compliance workpaper.	\$410.00	0.8	\$328.00
Azus, Scott	Review updated 2019 tax return.	\$410.00	0.8	\$328.00
Heyman, Tom	Review 2022 corporate tax return.	\$330.00	0.6	\$198.00
Heyman, Tom	Review 2020 amended tax compliance workpaper.	\$330.00	1.0	\$330.00
Lee, Sarah	Call with A. Turensine, S. Azus, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$580.00	0.5	\$290.00
Lee, Sarah	Meeting with V. Shiu (Deloitte) to discuss outstanding information requests from Voyager Digital and status on tax workpapers from 2019 to 2022.	\$580.00	0.8	\$464.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/16/2023				
Lee, Sarah	Analyze outstanding tax technical matters such as mark to market accounting election and reconciliation of related unrealized gain/loss calculations for tax years 2019-2022 in order to complete the federal tax return.	\$580.00	3.0	\$1,740.00
Shiu, Vincent	Call with S. Lee, A. Turensine, S. Azus (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$490.00	0.5	\$245.00
Shiu, Vincent	Meeting with S. Lee (Deloitte) to discuss outstanding information requests from Voyager Digital and status on tax workpapers from 2019 to 2022.	\$490.00	0.8	\$392.00
Shiu, Vincent	Review 2020 tax compliance workpaper.	\$490.00	1.7	\$833.00
Stern, Nathaniel	Prepare 2022 tax return compliance workpaper.	\$330.00	1.0	\$330.00
Stern, Nathaniel	Prepare 2021 tax return compliance workpaper.	\$330.00	1.2	\$396.00
Stern, Nathaniel	Prepare 2021 tax compliance workpaper.	\$330.00	1.0	\$330.00
Turensine, Aaron	Email T. Heyman, T. Weiss (Deloitte) regarding next steps to summarize workstreams performed to date.	\$650.00	0.5	\$325.00
Turensine, Aaron	Call with S. Lee, S. Azus, V. Shiu (Deloitte) to discuss status updates on 2019-2022 workstreams, outstanding open items and various general ledger account categorization.	\$650.00	0.5	\$325.00
Wang, Sihao	Update the 2022 Form 1065 partnership tax compliance return for VYGR Holdings LLC.	\$330.00	2.7	\$891.00
05/17/2023				
Azus, Scott	Review 2019 tax compliance workpaper.	\$410.00	1.0	\$410.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/17/2023				
Azus, Scott	Review 2019 tax compliance 1120 return.	\$410.00	0.8	\$328.00
Azus, Scott	Review 2021 tax compliance workpaper.	\$410.00	1.8	\$738.00
Heyman, Tom	Review 2022 corporate return.	\$330.00	1.8	\$594.00
Lee, Sarah	Discuss with T. Heyman, V. Shiu, S. Azus (Deloitte) status of the 2019-22 remaining files and tax compliance workpapers.	\$580.00	1.0	\$580.00
Stern, Nathaniel	Prepare the 2021 income tax workpaper.	\$330.00	2.0	\$660.00
Stern, Nathaniel	Prepare the income tax return.	\$330.00	1.8	\$594.00
05/18/2023				
Stern, Nathaniel	Prepare the 2020 tax compliance Form 1120 return.	\$330.00	1.4	\$462.00
Stern, Nathaniel	Prepare 2020 tax compliance workpaper.	\$330.00	1.4	\$462.00
Weiss, Thomas	Prepare the 2022 1120 tax compliance workpaper.	\$330.00	2.0	\$660.00
Weiss, Thomas	Prepare the 2022 1120 tax compliance return in gosystems.	\$330.00	1.5	\$495.00
05/19/2023				
Gladman, Paul	Analyze tax implications of personnel's loan forgiveness.	\$580.00	0.5	\$290.00
Lee, Sarah	Prepare outline for what final documentation will look like for the overall project.	\$580.00	2.0	\$1,160.00
Stern, Nathaniel	Prepare the 2020 tax compliance workpaper.	\$330.00	0.5	\$165.00
Subtotal for Tax Compliance Services:			391.4	\$167,965.00
Total			2,168.2	\$1,694,729.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$1,160.00	47.9	\$55,564.00
Cooper, Matt	\$1,160.00	3.1	\$3,596.00
Edwards, Banks	\$1,160.00	0.5	\$580.00
Fernandez, Tom	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	\$1,160.00	53.7	\$62,292.00
Gibian, Craig	\$1,160.00	122.2	\$141,752.00
Krozek, Derek	\$1,160.00	119.2	\$138,272.00
Larsen, Peter	\$1,160.00	5.1	\$5,916.00
Massey, Rob	\$1,160.00	3.4	\$3,944.00
Penico, Victor	\$1,160.00	2.0	\$2,320.00
Robertson, Jason	\$1,160.00	0.5	\$580.00
Spowage, Kelly	\$1,160.00	2.6	\$3,016.00
Sullivan, Brian	\$1,160.00	8.6	\$9,976.00
Tasso, Nathan	\$1,160.00	8.5	\$9,860.00
Turenshine, Aaron	\$1,160.00	210.1	\$243,716.00
Tzavelis, Elias	\$1,160.00	5.7	\$6,612.00
Ulleweit, Michael	\$1,160.00	3.0	\$3,480.00
Abney, Teresa	\$1,020.00	0.5	\$510.00
Butler, Mike	\$1,020.00	51.0	\$52,020.00
Cukier, Lindsay	\$1,020.00	5.1	\$5,202.00
Cutler, Jonathan	\$1,020.00	2.7	\$2,754.00
Etzl, Matthew	\$1,020.00	0.5	\$510.00
Gladman, Paul	\$1,020.00	3.2	\$3,264.00
Lee, Sarah	\$1,020.00	4.3	\$4,386.00
Padilla, Dana	\$1,020.00	4.5	\$4,590.00
Schaefer, Eric	\$1,020.00	17.4	\$17,748.00
Tucker, Erin	\$1,020.00	18.0	\$18,360.00
Boyd, Anna	\$870.00	68.4	\$59,508.00
Chatten, Colin	\$870.00	13.7	\$11,919.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2022 - May 19, 2023

Recapitulation

Name	Rate	Hours	Fees
Cooper, Kenny	\$870.00	27.2	\$23,664.00
Lim, Han Xin	\$870.00	60.8	\$52,896.00
O'Brien, Conor	\$870.00	0.5	\$435.00
Paradis, Matt	\$870.00	7.8	\$6,786.00
Pickering, Maria	\$870.00	49.9	\$43,413.00
Shiu, Vincent	\$870.00	1.8	\$1,566.00
Anderson, Morgan	\$750.00	0.4	\$300.00
Azus, Scott	\$750.00	87.6	\$65,700.00
Harold, Robert	\$750.00	17.1	\$12,825.00
He, Jiasui	\$750.00	60.6	\$45,450.00
Hoedeman, Tammie	\$750.00	0.5	\$375.00
McDermott, Jack	\$750.00	34.0	\$25,500.00
Roldan, Carolina	\$750.00	10.4	\$7,800.00
Krozek, Derek	\$650.00	3.2	\$2,080.00
Turensine, Aaron	\$650.00	26.0	\$16,900.00
Heyman, Tom	\$630.00	137.6	\$86,688.00
Liu, Lily	\$630.00	12.8	\$8,064.00
Moon, Hyewon	\$630.00	9.5	\$5,985.00
Song, Jessie	\$630.00	5.5	\$3,465.00
Stern, Nethaniel	\$630.00	74.3	\$46,809.00
Torres, Nicole	\$630.00	13.8	\$8,694.00
Wang, Sihao	\$630.00	18.3	\$11,529.00
Wegesin, Jack	\$630.00	25.9	\$16,317.00
Weiss, Thomas	\$630.00	171.7	\$108,171.00
Wilson, Clinton	\$630.00	81.0	\$51,030.00
Gladman, Paul	\$580.00	0.5	\$290.00
Lee, Sarah	\$580.00	82.2	\$47,676.00
Cooper, Kenny	\$490.00	11.9	\$5,831.00
Shiu, Vincent	\$490.00	7.4	\$3,626.00

Voyager Digital Holdings, Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

August 01, 2022 - May 19, 2023

Recapitulation

Name	Rate	Hours	Fees
Azus, Scott	\$410.00	68.7	\$28,167.00
Tan, Angela	\$410.00	2.5	\$1,025.00
Cammarata, Diane	\$330.00	1.4	\$462.00
Heyman, Tom	\$330.00	41.2	\$13,596.00
Stern, Nethaniel	\$330.00	57.7	\$19,041.00
Wang, Sihao	\$330.00	13.1	\$4,323.00
Weiss, Thomas	\$330.00	53.8	\$17,754.00
Wilson, Clinton	\$330.00	21.8	\$7,194.00
Gutierrez, Dalia	\$250.00	81.9	\$20,475.00